

**INTERNATIONAL ASSOCIATION FOR ANALYTICAL PSYCHOLOGY**  
INTERNATIONALE GESELLSCHAFT FÜR ANALYTISCHE PSYCHOLOGIE  
ASSOCIATION INTERNATIONALE DE PSYCHOLOGIE ANALYTIQUE  
ASSOCIAZIONE INTERNAZIONALE DI PSICOLOGIA ANALITICA  
ASOCIACIÓN INTERNACIONAL DE PSICOLOGÍA ANALÍTICA

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**The Finance Officer's Report and Budget**

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## **Finance Officer Report, Meeting of Delegates, Vienna 2019**

The following is an overview of the financial performance of the IAAP for the last three years (see attached document). Overall, the finances of the Association are sound. The income from membership dues showed a slight increase which indicates that the loss of member dues due to aging was compensated by new members, especially those in new Group Members. The overall expenses including the operating expenses, Congress expenses and the expenses of all Committees and Working Parties, were all within the budget. Consequently the IAAP Profit and Loss Statement was balanced with a small profit each year, accruals for expenses in the future included. This result was only possible because of a cautious and careful oversight with respect to income and expenses.

For transparency and in order to help the membership better understand the finances of the IAAP, an on-line discussion forum on finances will be held in June 2019 on the IAAP Website. The complete Financial Statement for each year of this administration will be posted in an area for analysts only and the membership will be invited to submit questions. This will give the membership an opportunity to increase their understanding of the finances of the IAAP and, hopefully, gain a better understanding of how their money is put to use.

In the case of individuals or groups experiencing financial difficulties, the IAAP accepts requests for Membership dues and exam fee reductions. In case of Membership dues, the Group Members and Individual Members must make a request for reduction before the EC meeting in February. The Finance Officer (FO) then makes a proposal for the EC regarding the request for reduction. As to the intermediate and final examinations of routers, they must make a request for reduction, which is discussed by the FO, the Education Committee and the Regional Organizer who collectively make a decision on reductions. In both cases there are questionnaires that provide information on the individual or Group Member's financial situation.

The Officers and EC seek to use the planned budget for management of the Association's finances. The Education Committee is particularly focused on management of the budget for training in countries where there is no training institute. This administration has also initiated several new programs that have required careful budgetary consideration. For example, there are now two new research initiatives organized in the EC by Pilar Amezaga and Grazina Gudaite. Furthermore, we started to organize joint conferences with Universities, which we believe will bring a new emphasis on research and theory in Analytical Psychology and promote contact with young academics.

Finally, our Treasurer Martin Amsler recently informed the President and the FO that the IAAP might have to pay pension and withholding taxes for all payments of compensation for members on the EC. With the help of advocate Samuel Haldemann, the IAAP made an inquiry with the Zurich canton tax authorities and received a decision regarding the withholding tax. The IAAP will have to pay the withholding tax for compensation going back 5 years. Concerning the pension, we are still waiting for the decision of the canton, but hope to receive it before the Vienna Congress. For this payment a special accrual for "social security" of CHF 200,000 is made in the budget of 2019. This is a major financial burden, but manageable.

The Finance Officer will present the Delegates a three year budget proposal for information and orientation. However, we would recommend that the Delegates do not vote on this budget. The three year budget cycle of the Association varies significantly with regard to a number of areas. Therefore, it is more helpful to have the proposed budget as a guideline rather than a set budget.

In consideration of the healthy financial situation of the IAAP the Executive Committee presents to the Delegates in Vienna the recommendation to keep the dues at 240 CHF for the next three years.

Respectfully submitted,

Toshio Kawai  
Finance Officer, IAAP

**I Financial Statement 2016 - 2018**

**A Profit and Loss**

**B Balance Sheet**

**Administration Marianne Müller**

**Summarized Financial Statement**

## IAAP

## A Profit and Loss

## ERFOLGSRECHNUNG

from 1. January to 31. December

## STATEMENT OF PROFIT AND LOSS

		2018	2017	2016
		<u>CHF</u>	<u>CHF</u>	<u>CHF</u>
<b>ERTRAG</b>	<b>INCOME</b>			
BETRIEBSERTRAG	OPERATING INCOME			
Erlöse	Income			
Mitgliederbeiträge	Membership dues	652'556.42	646'291.16	625'060.37
Andere Einkommen	Other income	56'356.59	29'141.51	104'710.99
		<b>708'913.01</b>	<b>675'432.67</b>	<b>729'771.36</b>
Finanzertrag	Financial income	-11'350.93	37'299.17	-2'585.61
<i>Total Betriebsertrag</i>	<i>Total Operating Income</i>	<b>697'562.08</b>	<b>712'731.84</b>	<b>727'185.75</b>
<b>TOTAL</b>		<b>697'562.08</b>	<b>712'731.84</b>	<b>727'185.75</b>
<b>AUFWAND</b>	<b>EXPENSES</b>			
Allg. Aufwand	Operating Expenses	84'295.15	101'017.82	98'716.07
Kongress	Congress	-44'547.33	38'415.35	49'746.05
Ethik Ausschuss	Ethics Committee	5'253.88	4'507.59	17'890.71
Ausgaben Vorstand	Expenses Executive	395'936.17	177'245.96	236'899.06
Ausbildungskomitee	Education Committee	144'539.54	173'708.66	174'288.76
Spendenaktionen	Fund raising	0.00	0.00	0.00
Akademiker Unterausschuss	Academic Subcommittee	21'400.00	44'215.00	41'500.00
Publikation & Kommunikation	Publications and Communications	9'702.55	68'563.80	99'783.53
Arbeitsgruppen	Working Parties	68'552.62	55'035.61	0.00
Mitgliederdienste	Members Services	2'438.03	40'000.00	0.00
Steuern	Taxes	4'783.10	3'355.50	2'660.85
<i>Total Aufwand</i>	<i>Total Expenses</i>	<b>692'353.71</b>	<b>706'065.29</b>	<b>721'485.03</b>
<b>JAHRESGEWINN/-VERLUST</b>	<b>Profit / Loss of the year</b>	<b>5'208.37</b>	<b>6'666.55</b>	<b>5'700.72</b>
<b>TOTAL</b>		<b>697'562.08</b>	<b>712'731.84</b>	<b>727'185.75</b>

## IAAP

## B Balance Sheet

**BILANZ per 31. Dezember****BALANCE SHEET****AKTIVEN****ASSETS**

## UMLAUFVERMÖGEN

## CURRENT ASSETS

Flüssige Mittel

Liquid funds

2'225'974.95

2'049'202.49

1'794'405.04

Übriges Umlaufvermögen

Other current assets

2'332.00

14'958.80

1'250.40

*Total Umlaufvermögen**Total Current Assets*

2'228'306.95

2'064'161.29

1'795'655.44

**TOTAL AKTIVEN****TOTAL ASSETS**

2'228'306.95

2'064'161.29

1'795'655.44

**PASSIVEN****LIABILITIES**

## FREMDKAPITAL

## LIABILITIES

Verbindlichkeiten

Creditors

80'644.19

98'261.58

98'524.81

Übriges Fremdkapital

Other current liabilities

Transitorische Passiven

Payables

56'752.08

70'197.40

32'794.82

Rückstellungen

Accruals

1'515'785.24

1'325'785.24

1'101'085.24

1'572'537.32

1'395'982.64

1'133'880.06

*Total Fremdkapital**Total Liabilities*

1'653'181.51

1'494'244.22

1'232'404.87

## EIGENKAPITAL

## EQUITY

*Total Eigenkapital**Total Equity*

575'125.44

569'917.07

563'250.57

**TOTAL PASSIVEN****TOTAL LIABILITES**

2'228'306.95

2'064'161.29

1'795'655.44

## **I Budget 2020 - 2022**

### **A Budget**

#### **Summarized Budget Statement**

## IAAP

## A Budget

## ERFOLGSRECHNUNG

## STATEMENT OF PROFIT AND LOSS

from 1. January to 31. December

ERTRAG

## BETRIEBSERTRAG

Erlöse

Mitgliederbeiträge

Andere Einkommen

Finanzertrag

*Total Betriebsertrag***TOTAL**AUFWAND

Allg. Aufwand

Kongress

Ethik Ausschuss

Ausgaben Vorstand

Ausbildungskomitee

Spendenaktionen

Akademiker Unterausschuss

Publikation &amp; Kommunikation

Arbeitsgruppen

Mitgliederdienste

Steuern

*Total Aufwand***JAHRESGEWINN/-VERLUST****TOTAL**INCOME

## OPERATING INCOME

Income

Membership dues

Other income

Financial income

*Total Operating Income*EXPENSES

Operating Expenses

Congress

Ethics Committee

Expenses Executive

Education Committee

Fund raising

Academic Subcommittee

Publications and Communications

Working Parties

Members Services

Taxes

*Total Expenses***Profit / Loss of the year**

2022

CHF

2021

CHF

2020

CHF

629'000.00

52'000.00

**681'000.00**

0.00

**681'000.00****681'000.00****115'000.00****20'000.00****5'000.00****324'600.00****170'000.00****1'000.00****32'000.00****50'000.00****26'000.00****20'000.00****6'000.00****769'600.00****-88'600.00****681'000.00**

629'000.00

52'000.00

**681'000.00**

0.00

**681'000.00****681'000.00****115'000.00****20'000.00****5'000.00****324'600.00****170'000.00****1'000.00****32'000.00****50'000.00****26'000.00****20'000.00****6'000.00****769'600.00****-88'600.00****681'000.00**

629'000.00

52'000.00

**681'000.00**

0.00

**681'000.00****681'000.00****115'000.00****20'000.00****5'000.00****324'600.00****170'000.00****1'000.00****32'000.00****50'000.00****26'000.00****20'000.00****6'000.00****769'600.00****-88'600.00****681'000.00**