



EMDR Association

A Charity and a Company Limited by Guarantee

Trustees' Report and Financial Statements

For the year ended

30th November 2020



Company number 07428145



EMDR Association

Year Ended 30th November 2020

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EMDR Association

Trustees Report for the year ended 30th November 2020

The Trustees present their annual report and financial statements for the year ended 30th November 2020.

The financial statements have been prepared to give a "true and fair" view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued on the 16th July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1st April 2005 which has been withdrawn.

Section 1	Legal and Administrative Information
Charity name	EMDR Association
Charity Commission registered number	1140865
Companies House registered number	07428145
For the financial year ending on	30 th November 2020
Charity's principal address	Third Floor Horton House, Exchange Flags, Liverpool, Merseyside, L2 3YL
Description of the charity's trusts:	
Governing document	EMDR Association is a company limited by guarantee and a registered charity governed by its Memorandum and Articles of Association. Members of the charitable company guarantee to contribute an amount not exceeding £10 to the assets of the company in the event of the company being wound up while they are members, or within one year thereafter.
Objects of the charity	The relief of sickness without prejudice to the generality of the foregoing to Advance the theory and practice of Eye Movement Desensitisation and Reprocessing (EMDR) and the relief of poverty and distress wherever it may arise by the provision of humanitarian aid.
Specific investment powers	None
Professional advisers:	
Accountants	Bradshaws Limited, Charter Court, 2 Well House Barns, Bretton, Chester CH4 0DH
Bankers	The Co-operative Bank, PO Box 250, Skelmersdale, England WN8 6WT CAF Bank 25 Kings Hill Avenue, Kings Hill, West Malling, Kent ME19 4JQ
Solicitors	Brabner's, Horton House, Exchange Flags, Liverpool, L2 3YL
Company Secretary	Graeme Hughes, Charity Solicitor Brabner's

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Trustees Report for the year ended 30th November 2020 (continued)

Section 2	Trustees and Governance
The Trustees of the charity meet at least four times a year to administer the charity and also meet to approve the accounts.	
Name of Trustee	Trustee Role
Michael O'Connor	President. Europe representative
Matthew Wesson	President Elect, Website development
Lorraine Knibbs	Past President – standing down 19 March 2021
Kath Norgate	Elected Trustee, Treasurer, Accreditation Committee, Treasurer to Child & Adolescent Section
Louise Mackinney	Secretary, Governance
Maeve Crowley	Europe Representative
Paul Keenan	Elected Trustee, Regional Groups - standing down 19 March 2021
Sandi Richman	Elected Trustee, Consultant's Training
Marian Tobin	Conference Organiser
Alison Russell	Chair of the Accreditation Committee
Russell Hurn	Chair of the Child and Adolescent Section,
Maxine Sherrell	Assistance to the secretariat
Jane Ware	Accreditation Committee – CPD lead
Richard Mitchell	Ex-officio, Executive member of the EMDR Europe
Ben Wright	Chair of the Research & Scientific Committee*
Justin Havens	Chair of the Communication Committee*
Ericka Johanson	Governance, Regional Groups*
* Appointed at the 2020 AGM	
Trustee selection method: Election at the AGM and co-option by the board. Trustees are appointed by vote at the annual AGM. The elected Trustees can co-opt further Trustees as needed. It is the board's policy that the chairs of the Accreditation Committee and Child and Adolescent Section should always have a seat on the board, this year the Child and Adolescent Committee has been represented by the appointed chair who will be taking post following the AGM.	

Trustees Report for the year ended 30th November 2020 (continued)

Statement of Trustees responsibilities

The trustees (who are also directors of EMDR Association for the purposes of company law) are responsible for preparing the Trustees' Annual 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. 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 2015 (FRS 102);
- 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company 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 charitable company 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditor is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

Public Benefit

Under the Charities Act 2011 the Charity is required to demonstrate that its aims are for the public benefit. The Trustees consider that the charity has met the criteria under both of the objects of the charity. The principals of public benefit are as follows:-

Principle 1 – There must be an identifiable benefit or benefits

- the benefit is the advancement of the EMDR theory and practise and in so doing to assist the public to access accredited, research based, effective interventions for psychological malaise.

Principle 2 – the benefit must be to the public, or a section of the public

the benefit is to the public as stated in the second object of the charity by the relief of poverty and distress wherever it may arise by the provision of humanitarian aid.

EMDR Association

Trustees Report for the year ended 30th November 2020 (continued)

Section 3	Activities and Achievements Our membership continues to increase year on year and we currently have over 4,000 members. We have successfully installed a membership management system that has enabled us to take paperless applications and renewals. Accreditation applications also continue to increase, appointment of additional committee members and additional dedicated admin has streamlined the process. Due to restrictions generated by the Global Pandemic over the past year, continuing professional development events have been delivered virtually. The Association has purchased a licence for a virtual platform to enable all its board and committee meetings to go ahead online. This virtual platform has been made available to the members, Special Interest Groups or Regional Groups to use for their meetings or CPD events, free of charge. The interface between our website and the Membership Management System now enables our members passworded access to their own records, the next step will be to incorporate applications for accreditation. This year the Association commissioned a number of short educational webinars for members to assist them with developing skills in working virtually during the pandemic, working with pandemic related trauma as well as a number of other relevant topics. They remain available to access free of charge, not only to the membership but to other mental health professionals.
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EMDR Association

Trustees Report for the year ended 30th November 2020 (continued)

Section 4	Financial Review
Incoming resources Income from membership subscriptions rose by £17,369. This is in keeping with the increase in members but is also a testament to the numbers of free trainee members that have opted to continue with their membership and pay an annual subscription. Of particular note is the substantial surplus from the 2020 virtual Annual Conference and AGM. Due to the pandemic the conference was compelled to move to a virtual platform and thus a much larger number of delegates were able to participate. The overall surplus, after expenses and losses incurred from the last-minute cancellation of the original conference has been designated to support EMDR and other charities conducting research into the consequences of the COVID-19 pandemic.	
Outgoing resources As the Trustees and other officers of the board and its committees have been unable to meet in vivo or engage in any live outreach meetings from March onwards due to the pandemic, this year travel, venue and accommodation expenses have dropped significantly. Website costs increased due to the activity needed to plug in the new membership management database. Also, the association funded the cloning of our website for our All Ireland members in support of All Ireland becoming an EMDR Europe National Organisation in its own right. In addition, a great deal of work has been done to make the website more useful and user friendly including the use of animations and the availability of webinars. The outgoing resources recorded in the accountancy year to legal and professional services have more than doubled. This is partially due to an ongoing review and update on the articles carried over from the previous year but also due to the expensive process of changing and re-registering our Logo. Also of note is the substantial rise in the use of our Press officer over the year. Some Press Officer activity has been due to donations of our own Press Officer's time in support of other charities but, in addition, our Press Officer now communicates regularly with our newly formed communications committee and advises on our web presence. Capitation to Europe increases with membership numbers, we have to pay for our non fee paying trainee members as well. The outgoing resource for certificates highlights the increase in members choosing to seek accreditation. This will no longer be logged in the coming year as Europe has increased the membership fee by 1€ per member and waived the charge for accreditation certificates. The Springer Journal subscription is linked to our membership of EMDR Europe, and also increases with membership numbers. Overall, our total expenditure on charitable activities has actually dropped very slightly.	

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Trustees Report for the year ended 30th November 2020 (continued)

Section 5	Policies
Reserves policy	The Trustees have established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets, which are the free reserves of the charity, should be approximately 20% of general (unrestricted) operating costs and the Trustees consider that this policy provides sufficient funds to cover management, support and administration costs to be able to continue the activities of the charity in the event of a significant drop in funding, or business interruption. The free reserves at the 30 th November 2020 of £378,991 (2019: £236,871) are above this policy, however the charity is in the process of allocating these funds to supporting the development of and engagement with a research strategy beneficial to the charitable aims of the charity.
Grant-making policy	The Trustees make grants to support research projects involving EMDR or related topics. They also make grants in support of Trauma relief and related Humanitarian projects or charities. The grants are discussed and voted on by the Trustees prior to any grant being made.
Investments Selection policy	Having considered several options available, it was decided to invest any funds not required short term in a low-risk commercial bank deposit account. The Trustees continue to review the charity's investment policy on an ongoing basis, some reserve funds have been placed in a higher interest accounts with CAF. At the moment, as a security measure. the Association is looking at spreading their free reserves in accounts with other banks.
Review of major risks	The Trustees have completed their review of the major risks to the charity and have annual renewal procedures in place to manage these risks. They have appointed a Charity Solicitor as Company Secretary and continue working with their Charity Legal Team to fine tune policies and develop clearer processes.

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Trustees Report for the year ended 30th November 2020 (continued)

Plans for the future	Now that the Association has established a sound financial footing and has a membership of over 4000, increasing year on year, the Trustees have decided that we are too big to continue running almost entirely on the good will of unpaid trustees and committee members. It was decided to engage a business support company to enable the Trustees to concentrate fully on the Association's charitable aims. At the end of the Accountancy Year, November 2020, the Association was in the process of selecting a suitable provider and one has now been engaged so going forwards members will see higher outgoings under administration. The Association is currently reviewing its Research & Scientific strategy. In the months ahead we hope that EMDR Association UK will be able to have a role in the development of a UK arm of the EDEN project – a multi-centre research project looking at the efficacy of EMDR with depression. Future plans include embedding an Accreditation application facility into each Members' personal log in area on the website. Now that we have adopted a Membership Management system this is a realistic possibility.
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Section 6	Signature and Declaration
This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.	
Declaration	I declare, in my capacity as charity trustee, that: • the trustees have approved the report above; and • have authorised me to sign on their behalf.
Signature	
Full Name	Michael O'Connor
Position	President
Date	19 th March 2021

EMDR Association

Independent Examiner's Report to the Trustees of EMDR Association

I report to the charity trustees on my examination of the accounts of the company for the year ended 30th November 2020 which are set out on pages 8 to 16.

Responsibilities and basis of report

As the charity trustees of the company (and also 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 your company's accounts as 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

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

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 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.

**A J Bradshaw FCA
Independent Examiner
Bradshaws Limited
Chartered Accountants**

Charter Court
Well House Barns
Chester Road
Bretton, Chester
CH4 0DH

Date: 19th March 2021



EMDR Association

STATEMENT OF FINANCIAL ACTIVITIES YEAR ENDED 30th NOVEMBER 2020 (including income and expenditure account)

	Notes	Unrestricted Funds £	Total 2020 £	Unrestricted Funds £	Total 2019 £
Income:					
Incoming from charitable activities:					
Membership subscriptions		204,094	204,094	186,725	186,725
Accreditation fees		20,363	20,363	18,419	18,419
Consultants training		13,735	13,735	13,250	13,250
Other income		391	391	778	778
Advertising		5,176	5,176	5,893	5,893
Regional group income	16	97,306	97,306	81,770	81,770
Investment Income		205	205	123	123
AGM and conference surplus		80,257	80,257	36,379	36,379
Total income		<u>421,527</u>	<u>421,527</u>	<u>343,337</u>	<u>343,337</u>
Expenditure:					
Expenditure on charitable activities	3	177,605	177,605	179,370	179,370
Regional group expenditure	16	76,987	76,987	69,596	69,596
Total expenditure		<u>254,592</u>	<u>254,592</u>	<u>248,966</u>	<u>248,966</u>
Net income and net movement in funds for the year		166,935	166,935	94,371	94,371
Reconciliation of funds					
Total funds brought forward		349,750	349,750	255,379	255,379
Total funds carried forward		<u>516,685</u>	<u>516,685</u>	<u>349,750</u>	<u>349,750</u>

There are no restricted funds for the current or comparative year.

The notes on pages 11 to 16 form part of these financial statements

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BALANCE SHEET AS AT 30th NOVEMBER 2020

		2020		2019	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	8		2,813		2,612
Current assets					
Debtors	9	20,246		11,936	
Cash at bank and in hand	10	496,268		344,306	
		<u>516,214</u>		<u>356,242</u>	
Current liabilities					
Creditors amounts falling due within one year	11	(2,642)		(9,104)	
		<u></u>		<u></u>	
Net current assets			513,572		347,138
Total assets less current liabilities			<u>516,385</u>		<u>349,750</u>
Net assets			<u>516,385</u>		<u>349,750</u>
The funds of the charity:					
Unrestricted income funds	12	345,180		299,310	
Designated funds	16	171,505		50,440	
Total charity funds			<u>516,685</u>		<u>349,750</u>

The trustees' statements required by Section 475(2) and (3) are shown on the following page which forms part of this Balance Sheet

EMDR Association

BALANCE SHEET (Continued) FOR THE YEAR ENDED 30th NOVEMBER 2020

For the year ended 30th November 2019 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Trustees' responsibilities

- 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; and
- The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements were approved by the board on 19th March 2021 and signed on its behalf by

Michael O'Connor
President

Kathleen Norgate
Trustee / Treasurer

Company Registration Number:- 07428145

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30th NOVEMBER 2020**

1 Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

1.1 Basis of accounting

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The trust constitutes a public benefit entity as defined by FRS 102. The Trustees consider that there are no uncertainties about the Trust's ability to continue as a going concern over the next twelve months.

1.2 Fund accounting

Funds held by the Charity are:

Unrestricted general 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 Charity and which have not been designated for other purposes.

Restricted fund – these are funds set aside by the Trustees out of restricted general funds for specific future purposes or projects.

1.3 Incoming resources

All incoming resources are included in the SOFA when the Charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

1.4 Grants payable and receivable

All grants are accounted for gross when receivable. Grants payable are recognised as expenditure when the commitment is entered into.

1.5 Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with use of the resources.

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30th NOVEMBER 2020 (Continued)

1.6 Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the costs less residual value of each asset over its expected useful life as follows:-

Fixtures, fittings and expenditure - 20% straight line

1.7 Foreign currency

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at the rates of exchange prevailing at the accounting date. Transactions in foreign currencies are recorded at the date of the transactions. All differences are taken to the Statement of Financial Activities.

2. Cashflow statement

The Charity is exempt from the requirement to prepare a cashflow statement because it is a small Charity.

3	Costs of charitable activities	Unrestricted Funds £	Total 2020 £	Unrestricted Funds £	Total 2019 £
	Wages	26,894	26,894	24,414	24,414
	Employee Pension	434	434	327	327
	Consultant training	5,255	5,255	6,724	6,724
	Europe capitation and certificates	23,303	23,303	19,322	19,322
	Insurance	1,630	1,630	1,564	1,564
	Office costs	21,679	21,679	18,838	18,838
	Newsletter	4,167	4,167	3,596	3,596
	Press officer	16,450	16,450	9,162	9,162
	Website costs	12,342	12,342	3,341	3,341
	Software	11,881	11,881	9,084	9,084
	Travel	2,188	2,188	17,629	17,629
	Accommodation	1,129	1,129	11,921	11,921
	Venue and catering	5,416	5,416	11,726	11,726
	Legal and professional	23,968	23,968	10,770	10,770
	Springer journal subscription	16,970	16,970	7,265	7,265
	Grants	-	-	-	-
	Research	(1,065)	(1,065)	10,000	10,000
	Accountancy	1,674	1,674	2,034	2,034
	Donations	-	-	8,664	8,664
	Depreciation of fixtures and equipment	1,123	1,123	1,110	1,110
	Bank Charges	1,619	1,619	1,829	1,829
	Interest	-	-	50	50
	General Expenses	548	548	-	-
	Total Expenditure	<u>177,605</u>	<u>177,605</u>	<u>179,370</u>	<u>179,370</u>

EMDR Association

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30th NOVEMBER 2020 (Continued)

4 Net incoming resources for the year

	Total 2020 £	Total 2019 £
Net incoming resources is stating after charging:		
Depreciation and other amounts written off tangible fixed assets	1,123	1,110
Accountancy fees for independent examination	1,700	1,746

5 Staff numbers and costs

There are 2 permanent part-time administrators employed by the charity working a combined total of 37 hours a week.

6 Trustees' remuneration and expenses

None of the Trustees has received any remuneration for services to the Association. 17 Trustees, and a further 12 committee and non-committee members assisting in the work of the Association claimed a total of £1,509.10 in travel and incidental expenses last year before the country was locked down in March.

7 Taxation

The company was a charity during the year therefore had no taxable income and hence no corporation tax to pay.

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30th NOVEMBER 2020 (Continued)

	Fixtures, fittings and equipment £	Total £
8 Tangible fixed assets		
Cost		
At 1 st December 2019	10,694	10,694
Additions		
Disposals	1,324	1,324
At 30 th November 2020	12,018	12,018
Depreciation		
At 1st December 2019	8,082	8,082
Charge for the year	1,123	1,123
Disposals	-	-
At 30 th November 2020	9,205	9,205
Net book Values		
At 30 th November 2020	2,813	2,813
At 30 th November 2019	<u>2,612</u>	<u>2,612</u>
9 Debtors	Total 2020 £	Total 2019 £
Trade debtors	12,840	5,876
Prepayments	7,406	6,060
	<u>20,246</u>	<u>11,936</u>

The Charity is owed £5,000 by Trauma Response Network Limited, for the purpose of securing registration as a charity with the Charity Commission for England and Wales for charitable purposes that are consistent with EMDR Association.

	Total 2020 £	Total 2019 £
10 Bank		
Cash at bank and in hand	404,748	265,265
Regional group - cash at bank and in hand	91,520	79,041
	<u>496,268</u>	<u>344,306</u>

EMDR Association

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30th NOVEMBER 2020 (Continued)

11	Creditors – amounts falling due within one year	Total 2020 £	Total 2019 £
	Trade Creditors	833	8,086
	Accruals	522	522
	Taxation and social security	171	496
	Other creditors	<u>1,116</u>	<u>-</u>
		<u>2,642</u>	<u>9,104</u>

12	Analysis of net assets between funds	Unrestricted Funds £	Designated Funds £	Total Funds £
	Fund balances at 30 th November 2020			
	Are represented by:			
	Tangible fixed assets	2,813	-	2,813
	Current assets	345,009	171,505	516,514
	Less : Current liabilities	(2,642)	-	(2,642)
		<u>345,180</u>	<u>171,505</u>	<u>516,685</u>

13 Capital commitments

There were no capital commitments authorised or contracted for at the year-end.

14 Control

The Charity is under the control of the Trustees.

15 Company limited by guarantee

EMDR Association is a company limited by guarantee and accordingly does not have a share capital. Every member of the company undertakes to contribute such amount as may be required not exceeding £10 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

16	Charity funds	General Fund.....				
		EMDR £	Regional Groups £	Total £	Designated Fund £	Total Funds £
	At the beginning of the year	224,917	74,393	299,310	50,440	349,750
	Income	199,573	101,954	301,527	120,000	421,527
	Expenditure	(178,670)	(76,987)	(255,657)	1,065	(254,592)
		<u>245,820</u>	<u>99,360</u>	<u>345,180</u>	<u>171,505</u>	<u>516,685</u>

The Association is keen to promote EMDR and possibly support research projects involving EMDR. A large, gold standard research project is phenomenally expensive thus the trustees continue to set aside funds for any potential future projects.

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30th NOVEMBER 2020 (Continued)

17 Related Party Transactions

During the year, the Association paid £4,890 to a Trustee's daughter to carry out administrative services.