



EMDR Association

A Charity and a Company Limited by Guarantee

Trustees' Report and Financial Statements

For the year ended

30th November 2022



Company number 07428145



EMDR Association

Year Ended 30th November 2022

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EMDR Association

Trustees Report for the year ended 30th November 2022

The Trustees present their annual report and financial statements for the year ended 30th November 2022.

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the SORP 2019 Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

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 2022
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

EMDR Association

Trustees Report for the year ended 30th November 2022 (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
Matthew Wesson	<i>President. Europe Representative</i>
Michael O'Connor	<i>Past President.</i>
Kath Norgate	<i>President Elect, Treasurer, Europe Representative, Accreditation Committee,</i>
Louise Mackinney	<i>Secretary, Governance</i>
Maeve Crowley	<i>Europe Executive Representative</i>
Sandi Richman	<i>Elected Trustee, Consultant's Training</i>
Marian Tobin	<i>Conference Organiser</i>
Alison Russell	<i>Chair of the Accreditation Committee</i>
Russell Hurn	<i>Chair of the Child and Adolescent Section,</i>
Richard Mitchell	<i>Chair of EMDR Europe Standards Committee</i>
Ben Wright	<i>Chair of the Research & Scientific Committee</i>
Justin Havens	<i>Chair of the Communications Committee</i>
Heena Chudasama	<i>Chair of the Equality, Diversity and Inclusion Committee*</i>
* Appointed at the 2022 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.	

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Trustees Report for the year ended 30th November 2022 (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 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- 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 2022 (continued)

Section 3	Activities and Achievements Our membership increases year on year. We have over 5,500 members, which incurs a significant increase to all our charitable activities. To cope with this, last year we engaged business support which, with a dedicated workforce, has made it possible to vastly increase member benefits and enabled us to progress our charitable aims and objectives much more efficiently. Work on streamlining the accreditation process to enable online applications linked to each member's personal password protected log in has taken much longer than anticipated due to a number of issues related to increasing the capacity and functionality of our website. Currently, the digital accreditation process is being tested by volunteer members. We expect the digitisation of the accreditation process to be rolled out before the end of our accountancy year November 2023. Activity advancing the theory and practise of EMDR continues apace – regular low-cost educational webinars on various topics for the members are very popular and several new special interest groups (SIGs) have been formed by members who have created and delivered webinars related to their speciality. Any surplus generated is used to support the activities of the Scientific and Research Committee (SRC). The SRC has engaged a Research Officer to assist in their work. In collaboration with Sheffield University, we now have a searchable database of EMDR scientific papers and research available to all our members free of charge. The work of the communications committee has brought the Association firmly into the 21st Century; looking outwards we now have a presence in social media and looking inwards the Forum and Communications Hub is now available to enable members to securely connect.
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EMDR Association

Trustees Report for the year ended 30th November 2022 (continued)

Section 4	Financial Review
Incoming resources	
For the first time, since the Association became a charity, we have increased the membership subscription fee. This alongside an increase in membership numbers resulted in a substantial increase of £104,000 to income from subscriptions. Our income from charitable activity has generally increased although, the 2022 AGM and Conference was a hybrid conference, so the overheads were much higher and therefore the surplus was lower than that from the 2021 AGM and Conference which was entirely online. The Trustees have noted that in person events provide a richer learning experience for our members, however, in the interests of inclusion, we now expect to continue delivering hybrid conferences in the coming years.	
Outgoing resources	
Travel, accommodation, and venue expenses are increasing, not only due to the Trustees and other officers of the board and its committees meeting in vivo occasionally now that it is safe to do so, but also due to the massive increase of travel, venue and hotel costs. As predicted, website and software costs have increased in keeping with the website and virtual developments the association is making but were not as high as anticipated. Capitation to Europe increases with membership numbers, we have to pay for our non-fee-paying trainee members as well. The Springer Journal subscription is linked to our membership of EMDR Europe, and also increases with membership numbers. The outgoing resources listed under Legal and professional are related to fees paid to our Business Support Provider as well as to our Legal Team. Business support are doing an enormous amount of work on our behalf – this year the cost of it amounted to £69,000 but is offset by the significant increase to our charitable activity they have facilitated. Legal expenses are rising as we try to protect out registered logo and the reputation of EMDR Therapy from those who would use something very close to our logo and are not even licenced therapists let alone properly trained to deliver EMDR.	

EMDR Association

Trustees Report for the year ended 30th November 2022 (continued)

Section 5	Policies
Reserves policy	The Trustees previously 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 50% of general (unrestricted) operating costs. This is due to the high rise in the cost of new activities and developments. The trustees are agreed that it would be prudent to set aside sufficient funds to cover management, support and administration costs to allow the charity to continue its activities in the event of a significant drop in funding or business interruption. The free reserves at the 30 th November 2022 of £139,872 (2021: £295,450) 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. The Association is aware of the security issues generated by having large sums held in accounts with just a couple of banking institutions and has opened a new account with the Charity Bank to that end. We continue to explore the possibility of spreading the free reserves in an investment account, but the Trustees and members are keen that Association funds should be placed with ethical establishments.
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.

EMDR Association

Trustees Report for the year ended 30th November 2022 (continued)

Plans for the future	The Association has engaged a research officer to work with the SRC and assist with the Association's aim of advancing the theory and practice of EMDR, initially by having a greater awareness of ongoing EMDR and related research projects but with the intention of strategic application of our resources to promote or contribute to high quality research. In the coming year we expect the Accreditation system will be fully digitised. Over the past 3 years the Association has been very active in developing services for members and in increasing the profile of EMDR Therapy. In the coming years it is hoped there will be time for consolidation.
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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	Matthew Wesson
Position	President
Date	24 th March 2023

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 2022 which are set out on pages 9 to 17.

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

24th March 2023

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



EMDR Association

STATEMENT OF FINANCIAL ACTIVITIES YEAR ENDED 30th NOVEMBER 2022 (including income and expenditure account)

	Notes	Unrestricted Funds £	Total 2022 £	Unrestricted Funds £	Total 2021 £
Income:					
Incoming from charitable activities:					
Membership subscriptions		346,076	346,076	241,609	241,609
Accreditation fees		24,710	24,710	22,190	22,190
Consultants training		24,905	24,905	19,350	19,350
Other income		33,490	33,490	-	-
Advertising		250	250	950	950
Regional group income	16	52,636	52,636	143,184	143,184
Investment Income		389	389	15	15
AGM and conference surplus		78,340	78,340	83,025	83,025
Total income		<u>560,796</u>	<u>560,796</u>	<u>510,323</u>	<u>510,323</u>
Expenditure:					
Expenditure on charitable activities	3	333,568	333,568	228,281	228,281
Regional group expenditure	16	71,732	71,732	95,939	95,939
Total expenditure		<u>405,300</u>	<u>405,300</u>	<u>324,220</u>	<u>324,220</u>
Net income and net movement in funds for the year		155,496	155,496	186,103	186,103
Reconciliation of funds					
Total funds brought forward		702,788	702,788	516,685	516,685
Total funds carried forward		<u>858,284</u>	<u>858,284</u>	<u>702,788</u>	<u>702,788</u>

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

The notes on pages 12 to 17 form part of these financial statements



EMDR Association

BALANCE SHEET AS AT 30th NOVEMBER 2022

		2022		2021	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	8		1,628		1,690
Current assets					
Debtors	9	30,686		14,309	
Cash at bank and in hand	10	832,617		708,697	
		<u>863,303</u>		<u>723,006</u>	
Current liabilities					
Creditors amounts falling due within one year	11	(6,647)		(21,908)	
Net current assets			856,656		701,098
Total assets less current liabilities			<u>858,284</u>		<u>702,788</u>
Net assets			<u>858,284</u>		<u>702,788</u>
The funds of the charity:					
Unrestricted income funds	12	308,284		411,283	
Designated funds	16	550,000		291,505	
Total charity funds		<u>858,284</u>		<u>702,788</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 2022

For the year ended 30th November 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

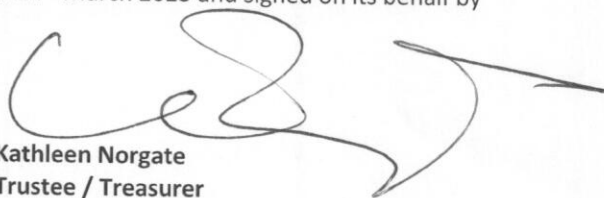
Trustees' responsibilities

- 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 24th March 2023 and signed on its behalf by



Matthew Wesson
President



Kathleen Norgate
Trustee / Treasurer

Company Registration Number:- 07428145

The notes on pages 12 to 17 form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30th NOVEMBER 2022**

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 have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland published on 16th July 2014.

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.

EMDR Association

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30th NOVEMBER 2022 (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 2022 £	Unrestricted Funds £	Total 2021 £
	Wages	36,610	36,610	32,224	32,224
	Employee Pension	513	513	369	369
	Consultant training	7,444	7,444	6,259	6,259
	Europe capitation and certificates	24,983	24,983	29,373	29,373
	Insurance	1,735	1,735	1,630	1,630
	Office costs	19,138	19,138	22,778	22,778
	Newsletter	3,180	3,180	6,524	6,524
	Press officer	25,379	25,379	15,354	15,354
	Website costs	21,892	21,892	21,914	21,914
	Software	12,598	12,598	4,660	4,660
	Travel	3,864	3,864	4,598	4,598
	Accommodation	11,101	11,101	1,999	1,999
	Venue and catering	10,359	10,359	8,646	8,646
	Legal and professional	91,722	91,722	34,281	34,281
	Springer journal subscription	17,512	17,512	14,761	14,761
	Eco Carbon Offset	428	428	-	-
	Research	16,130	16,130	19,625	19,625
	Accountancy	1,980	1,980	1,800	1,800
	Donations to EMDR Charities	25,010	25,010	-	-
	Depreciation of fixtures and equipment	1,291	1,291	1,123	1,123
	Bank Charges	699	699	363	363
	Total Expenditure	<u>333,568</u>	<u>333,568</u>	<u>228,281</u>	<u>228,281</u>

EMDR Association

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30th NOVEMBER 2022 (Continued)

4 Net incoming resources for the year

	Total 2022 £	Total 2021 £
Net incoming resources is stating after charging:		
Depreciation and other amounts written off tangible fixed assets	1,123	1,123
Accountancy fees for independent examination	<u>1,800</u>	<u>1,800</u>

5 Staff numbers and costs

There are 3 permanent part-time administrators employed by the charity working a combined total of 37 hours a week.

6 Trustees' remuneration and expenses

In keeping with the payments made to facilitators for the additional Consultant's Training this year, it was agreed that a Trustee who has been carrying out this task previously without remuneration should also be paid, therefore this year £1,200 has been paid to Ms M Crowley for her service to the Association. 13 Trustees, and a further 15 committee and non-committee members assisting in the work of the Association claimed a total of £3,831 in travel and incidental expenses last year. However, this year the Association has begun making payments to offset our carbon footprint and so far, has paid £428 to Ecoligi to this end.

7 Taxation

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

EMDR Association

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30th NOVEMBER 2022 (Continued)

	Fixtures, fittings and equipment £	Total £
8 Tangible fixed assets		
Cost		
At 1 st December 2021	12,018	12,018
Additions	1,229	1,229
Disposals	-	-
	<u> </u>	<u> </u>
At 30 th November 2022	13,247	13,247
Depreciation		
At 1st December 2021	10,328	10,328
Charge for the year	1,291	1,291
Disposals	-	-
	<u> </u>	<u> </u>
At 30 th November 2022	11,619	11,619
Net book Values		
At 30 th November 2022	1,628	1,628
At 30 th November 2021	<u>1,690</u>	<u>1,690</u>
9 Debtors	Total 2022 £	Total 2021 £
Trade debtors	12,517	6,885
Prepayments	18,169	7,424
	<u>30,686</u>	<u>14,309</u>
10 Bank	Total 2022 £	Total 2021 £
Cash at bank and in hand	682,247	552,093
Regional group - cash at bank and in hand	150,370	156,604
	<u>832,617</u>	<u>708,697</u>

EMDR Association

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30th NOVEMBER 2022 (Continued)

11	Creditors – amounts falling due within one year	Total 2022 £	Total 2021 £
	Trade Creditors	5,676	11,386
	Accruals	522	522
	Regional Group	-	10,000
	Taxation and social security	359	-
	Other creditors	90	-
		<u>6,647</u>	<u>21,908</u>

12	Analysis of net assets between funds	Unrestricted Funds £	Designated Funds £	Total Funds £
	Fund balances at 30 th November 2022			
	Are represented by:			
	Tangible fixed assets	1,628	-	1,628
	Current assets	313,303	550,000	863,303
	Less : Current liabilities	(6,647)	-	(6,647)
		<u>308,284</u>	<u>550,000</u>	<u>858,284</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	264,678	146,605	411,283	291,505	702,788
Income	508,160	52,636	560,796	-	560,796
Expenditure	(333,568)	(71,732)	(405,300)	-	(405,300)
Transfer	-	-	(258,495)	258,495	-
	<u>439,270</u>	<u>127,509</u>	<u>308,284</u>	<u>550,000</u>	<u>858,284</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 in the Designated Fund.