



EMDR Association

A Charity and a Company Limited by Guarantee

Trustees' Report and Financial Statements

For the year ended

30th November 2017



Company number 07428145



EMDR Association

Year Ended 30th November 2017

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EMDR Association

Trustees Report for the year ended 30th November 2017

The Trustees present their annual report and financial statements for the year ended 30th November 2017.

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Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1st April 2005 which has been withdrawn.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 2017
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 2017 (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
Dr Derek Farrell	President , Europe Representative (Europe vice-president)
Lorraine Knibbs	President Elect
Maeve Crowley	Past president, Europe Representative
Judy Mellor	Elected Trustee, Secretary
Kath Norgate	Elected Trustee, Treasurer, Accreditation Committee, Treasurer to Child & Adolescent Section
Paul Keenan	Elected Trustee, Regional Groups, Accreditation Committee
Sandi Richman	Elected Trustee, Consultant's Training
Marian Tobin	Conference Organiser
Alexandra Dent	Chair of the Child and Adolescent Section
Alison Russell	Chair of the Accreditation Committee
Matthew Wesson	Elected Trustee, Website development
Matthew Kiernan	Scientific Committee & Research
Michael O'Connor	Vulnerable populations, Europe representative
Richard Mitchell	Ex-officio, Executive member of the EMDR Europe
Jane Ware*	Observer. Accreditation Committee – CPD lead
Gus Murray*	Observer. Republic of Ireland
<p>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. Those marked with an asterisk * are non-voting members.</p>	

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Trustees Report for the year ended 30th November 2017 (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 2017 (continued)

Section 3	Activities and Achievements <p>The Association now has 3,000 members, all of whom are automatically members of EMDR Europe. We are one of 28 countries, who make up the largest Trauma-focused organisation in the world, with a combined membership of over twenty thousand, EMDR UK and Ireland has the 3rd largest membership in EMDR Europe. During the course of this past year the Association has been most appreciative of the support forthcoming from our EMDR colleagues in Europe following the terrorist incidents in Manchester and London. EMDR Europe has also been named as an associated organisation under the umbrella of the Association of Victims of Terrorism. This will facilitate liaison with other relevant organisations if required in these challenging times.</p> <p>The Association has also been proactive this year in providing resources and support aimed at assisting the development of a new EMDR focused charity, the Trauma Response Network (TRN), a voluntary organisation that will enable a swift, coordinated national response to enable victims of large scale terror attacks in the UK to access swift and appropriate therapeutic intervention in the unfortunate event of further incidents.</p> <p>Supportive funding for Trauma Aid UK (TAUK) continues and in this financial year we financed a very well attended and successful EMDR Consultant's CPD event that generated a large income for the charities' trustees to use in discharging their charitable aims.</p> <p>Our Accredited members now include, 10 Accredited trainers, 201 Accredited Consultants (of which 15 are additionally qualified to supervise EMDR Clinicians in their treatment of children) and 598 Accredited Practitioners (4 of whom have taken the child & adolescent extension).</p> <p>Our conferences continue to be very well attended. They are not intended specifically as income generating events but rather as a mechanism whereby the membership can partake in our objects which include the advancement of EMDR theory and practise. The continued sound financial footing of the Association has made it possible to make a larger number of free and sponsored places available, indeed, the 2017 Conference hosted the highest number of free and sponsored places so far.</p> <p>The Association is extremely appreciative of the growing number of Regional Groups we now have and of the support they provide to the membership. The Association thanks all those involved in setting them up and maintaining them. Regional groups have been responsible for hosting some excellent and very cost effective local CPD events for their communities in the past year which is a major resource for the membership. The trustees wish to reiterate that funds listed as held by Regional Groups are considered as designated entirely for promotion of the theory and practice of EMDR, and development of membership in ways felt most appropriate to the membership of each specific region.</p>
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EMDR Association

Trustees Report for the year ended 30th November 2017 (continued)

Section 4	Financial Review
Incoming resources	
<p>Our main income is from membership subscriptions which this year increased again by £11,800. Income from accreditation fees has also increased slightly. The 2017 National Conference was sold out but generated no surplus, largely due to the numbers of free and sponsored places made available to the membership and low income country delegates.</p>	
Outgoing resources	
<p>As was noted last year, our growth incurs higher administrative costs and higher capitation and journal fees to Europe. We now send 4 Trustees to participate in 2 Europe Board meetings per year. Prices for services have increased across the board but in addition, the Association has been opening Board meetings to attendees from the membership, from regional groups and from advisors to the board thus expenses claimed and charges for venue, catering, accommodation, have increased substantially.</p> <p>Consultant training costs increased by £6,000 this year, partly due to increases in venue, catering, and accommodation fees but also partially due to the new Child & Adolescent Consultant category which required the commissioning of an additional Consultant Training Event. The Trustees are working at incorporating a Child & Adolescent element into the current Generic Consultant Training Programme which is hoped will eradicate the need for additional separate training events in the future.</p> <p>Our legal and professional costs appear to have dropped but this is due to the timing of invoices, in actuality they remain fairly high as we continue revising and reviewing our articles, governance and risk management processes but also as we support other developing charities with objects in keeping with our own. The Charity Commission is requiring charities to review and develop their policies with the intention they should be in the public domain with the charity information: we are engaging in this with the assistance of charity's solicitors.</p> <p>As predicted, press officer costs have increased as has expenditure on our massive website overhaul which is now nearly complete.</p>	
Section 5	Policies
Reserves policy	<p>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 30th November 2017 of £160,058 are above this policy, however the charity is in the process of allocating these additional funds to valid research beneficial to the charitable activities, education and publicity budgets.</p>
Grant-making policy	<p>The Trustees make grants to support research projects involving EMDR or related topics. The grants are discussed and voted on by the Trustees prior to any grant being made and also in support of related trauma relief charities.</p>
Investments Selection policy	<p>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, and have placed reserve funds in a higher interest platinum account with CAF.</p>

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Trustees Report for the year ended 30th November 2017 (continued)

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 continue working with their charity legal team to fine tune policies and develop clearer processes.
Plans for the future	<p>A complete overhaul of the website is in process. It is an enormous project and as anticipated has taken far more time than expected. Members will be noticing some changes in appearance and improved functionality but this continues as a major work in progress. The next stage will involve setting up a secure, linked database that will enable us to issue paperless renewals.</p> <p>The Association’s plan to raise the profile of our newsletter “EMDR Now” to a magazine are close to fruition and it is hoped that members will receive the first edition of “The Journal of EMDR Therapy” in the next few months.</p> <p>The Association continues in its’ intention to promote and support research projects involving EMDR. Funds continue to be set aside with the intention that, we may be able to contribute significantly or take a lead in an academically sound gold standard research project in the not too distant future.</p>

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:
	<ul style="list-style-type: none"> • the trustees have approved the report above; and • have authorised me to sign on their behalf.
Signature	
Full Name	Derek Farrell
Position	President
Date	24 th March 2018

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 2017 which are set out on pages 8 to 15.

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

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: 24th March 2018

EMDR Association

STATEMENT OF FINANCIAL ACTIVITIES YEAR ENDED 30th NOVEMBER 2017 (including income and expenditure account)

	Notes	Unrestricted Funds £	Total 2017 £	Total 2016 £
Income:				
Incoming from charitable activities:				
Membership subscriptions		142,704	142,704	130,824
Accreditation fees		15,170	15,170	13,290
Annual AGM and conference		165	165	9,710
Consultants training		13,435	13,435	16,260
Other income		433	433	77
Advertising		2,150	2,150	2,450
Regional group income		62,453	62,453	34,089
Investment Income		76	76	190
Total income		<u>236,586</u>	<u>236,586</u>	<u>206,890</u>
Expenditure:				
Expenditure on charitable activities	3	175,493	175,493	122,419
Regional group expenditure		40,153	40,153	19,196
Total expenditure		<u>215,646</u>	<u>215,646</u>	<u>141,615</u>
Net income and net movement in funds for the year		20,940	20,940	65,275
Reconciliation of funds				
Total funds brought forward		182,921	182,921	117,646
Total funds carried forward		<u>203,861</u>	<u>203,861</u>	<u>182,921</u>

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

EMDR Association

BALANCE SHEET AS AT 30th NOVEMBER 2017

		2017		2016	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	8		674		1,432
Current assets					
Debtors	9	14,629		2,242	
Cash at bank and in hand	10	192,558		187,602	
		<u>207,187</u>		<u>189,844</u>	
Current liabilities					
Creditors amounts falling due within one year	11	(4,000)		(8,355)	
		<u></u>		<u></u>	
Net current assets			203,187		181,489
Total assets less current liabilities			<u>203,861</u>		<u>182,921</u>
Net assets			<u>203,861</u>		<u>182,921</u>
The funds of the charity:					
Unrestricted income funds	12		161,637		152,921
Designated funds	16		42,224		30,000
Total charity funds			<u>203,861</u>		<u>182,921</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 2017

For the year ended 30th November 2017 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 financial statements.

These financial statements were approved by the board on 24th March 2018 and signed on its behalf by

Derek Farrell
President

Kathleen Norgate
Trustee / Treasurer

Company Registration Number:- 07428145

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30th NOVEMBER 2017**

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 2017 (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	Total	Total
		Funds	2017	2016
		£	£	£
	Wages	24,326	24,326	23,036
	Employee Pension	41	41	-
	Consultant training	15,411	15,411	9,024
	Europe capitation and certificates	16,701	16,701	11,343
	Insurance	2,632	2,632	138
	Office costs	13,652	13,652	12,263
	Newsletter	6,283	6,283	2,692
	Annual AGM and conference	4,613	4,613	1,638
	Press officer	10,800	10,800	7,770
	Website costs	17,486	17,486	6,393
	Travel and accommodation	24,920	24,920	18,884
	Venue and catering	11,931	11,931	5,281
	Legal and professional	5,977	5,977	16,496
	Springer journal subscription	9,177	9,177	5,119
	General expenses	865	865	1,535
	Grants	2,026	2,026	725
	Accountancy	1,746	1,746	1,032
	Donations	4,452	4,452	(3,110)
	Depreciation of fixtures and equipment	758	758	2,160
	Bank Charges	1,696	1,696	-
	Total Expenditure	<u>175,493</u>	<u>175,493</u>	<u>122,419</u>

EMDR Association

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30th NOVEMBER 2017 (Continued)

4 Net incoming resources for the year

	Total 2017 £	Total 2016 £
Net incoming resources is stating after charging:		
Depreciation and other amounts written off tangible fixed assets	758	2,160
Accountancy fees for independent examination	1,746	1,032

5 Staff numbers and costs

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

6 Trustees' remuneration and expenses

None of the Trustees received any remuneration for services to the Association. Overall fourteen trustees and a further 12 officers claimed a total of £11,000 in reimbursement of travel and incidental expenses during the year. The cost of sending 4 trustees to attend 2 meetings at the Europe board was £4,000.

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 2017 (Continued)

	Fixtures, fittings and equipment £	Total £
8 Tangible fixed assets		
Cost		
At 1 st December 2016	6,494	6,494
Additions	-	-
Disposals	-	-
	6,494	6,494
At 30 th November 2017	6,494	6,494
Depreciation		
At 1st December 2016	5,062	5,062
Charge for the year	758	758
Disposals	-	-
	5,820	5,820
At 30 th November 2017	5,820	5,820
Net book Values		
At 30 th November 2017	674	674
At 30 th November 2016	1,432	1,432
9 Debtors	Total 2017	Total 2016
	£	£
Trade debtors	9,747	471
Prepayments	4,882	1,771
	14,629	2,242
10 Bank	Total 2017	Total 2016
	£	£
Cash at bank and in hand	154,238	157,016
Regional group - cash at bank and in hand	38,320	30,586
	192,558	187,602

EMDR Association

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30th NOVEMBER 2017 (Continued)

11 Creditors – amounts falling due within one year	Total 2017 £	Total 2016 £
Accruals	1,498	2,012
Taxation and social security	1,202	224
Other creditors	<u>1,300</u>	<u>6,119</u>
	<u>4,000</u>	<u>8,355</u>

12 Analysis of net assets between funds	Unrestricted Funds £	Designated Funds £	Total Funds £
Fund balances at 30 th November 2017			
Are represented by:			
Tangible fixed assets	674	-	674
Current assets	164,963	42,224	207,187
Less : Current liabilities	(4,000)	-	(4,000)
	<u>161,637</u>	<u>42,224</u>	<u>203,861</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 Designated funds	General Fund £	Designated Fund £	Total Funds £
At the beginning of the year	152,921	30,000	182,921
Movement in fund in the year	20,940	-	20,940
Transfers	(12,224)	12,224	-
	<u>161,637</u>	<u>42,224</u>	<u>203,861</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.