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President’s Report

For the year ended 30 April 2019

Although this has been a challenging year for the BABCP, as an organisation we have both faced these challenges and engaged in some fantastic development work. The really big challenge has been financial. In summer 2018 we were notified by our auditors that we had been incorrectly receiving Gift Aid from membership subscriptions. We have written separately about the details of this and our efforts to mitigate the impact, and things remain somewhat uncertain.

What is certain is that we owe HMRC a substantial sum. We have, with great regret, had to discontinue the Research Fund and will be seeking ideas for how to reinstate this by other means. We also paused other activities with financial implications pending clarification of the likely costs. The Board, as Trustees of the Charity, are obliged to ensure the continuity of the organisation through maintaining adequate reserves, usually between three and six months operating costs. We had already fallen behind this, and the return of Gift Aid by any estimate will take reserves to dangerously low levels. Steps have been taken to correct this issue, and as the range of liability has narrowed in our favour, the Board has now resumed recruitment to replace vacant posts and most of the more modestly-priced planned new developments.

In better news, our membership has continued to grow, standing at 12,175 at the beginning of this financial year, an increase of nearly 400. Accreditation has increased by six per cent of a growing membership. An updated strategy document has been approved and is to be implemented. An important part of our strategy is improving engagement and inclusion, something I undertook to promote as part of my Presidency. This has been taken up enthusiastically by board members and staff, particularly by Lucy Maddox, our Senior Clinical Advisor. Lucy has taken the lead in a review of public engagement, consulting widely through the organisation and with people with lived experience of mental health problems and CBT. We are in the process of implementing the recommendations arising from that review, relating to both the broader public involvement and inclusion of those with personal experience of mental health problems and CBT in relation to such problems.

The organisation aims to increase representation on key committees (including the Board) and wishes to encourage other groups within the organisation to do likewise. In terms of broader public involvement, Lucy has been particularly active as reflected in her report. There are some truly exciting developments in terms of the podcasts and animations, including again involvement of those with personal experience of mental health problems and their personal stories of CBT.

Plans to have outreach events linked to our conference and beyond are well developed and are an important activity for the Association. We have now consolidated the inclusion of free places at conference for people with personal experience, and next year would like to extend this to include presentations at conference itself. Several SIGs and branches already include people with experience of CBT for mental health problems in some of their CPD events, and we would actively encourage branches and SIGs to consider similar strategies. Another new development is the award for engagement and involvement which will be awarded for the first time this year.

Somewhat related is the development of inclusion, equality and diversity strategies. Amongst several new Special Interest Groups are “Equality and Culture” and “Women and Gender Minorities Equality,” both working towards highlighting and overcoming issues relevant to disadvantaged groups at multiple levels. BABCP is proud to have worked with the group which developed the IAPT BAME Positive Practice Guide and will be hosting its publication on our website. I very much enjoyed participating in the launch event for this document, which represents a starting point rather than an end in itself. The conference committee and team have been considering ways of improving inclusion and have been successful for example in making inroads into gender rebalancing for Keynote speakers. In my capacity as representative to the European Association for Behavioural and Cognitive Therapies I am pleased to be able to report that progress has been made at both
European and World Congresses in this respect.

After several years of discussion and reflection, the Association has now identified itself as both an Interest Group and a Professional organisation. We have been the former since 1972 at our inception; the addition of Professional Organisation status is of course not entirely new, with Accreditation having become a key aspect of the work of the Association. We are in the process of specifying and clarifying the implications of becoming a Professional Organisation in the context of the professional groups who form our membership and the fact that, for those without a core clinical profession, we are their main professional organisation. We have, in a range of contexts, been engaging with other organisations with a view to ensuring appropriate standards and representation of the psychological professions involved in the development, dissemination and delivery of CBT. Towards this end we have been reviewing the issues around Low Intensity Therapist accreditation and have organised a major event at the Annual Conference focusing on career issues for LI therapists. At that event we will be consulting with LI staff regarding how the BABCP might be able to support them better.

The Board has spent some time addressing governance issues around the way they and other committees manage strategy and implementation. All concerned have been working hard to improve communications, and I think it is important that we as an organisation acknowledge the crucial work carried out by the committees and their chairs.

During the last year I have several times been to Head Office to meet staff, and spent time discussing how the Board can best support them in their efforts to support our members. There are some obvious areas, such as overcoming the long-standing problems with our IT system, and issues around staffing levels, made somewhat worse by the financial issues which have resulted in a period where recruitment was delayed. My overriding impression, however, was of a dedicated and hardworking group of people doing their best (and more!) for the BABCP and its members, and I would particularly like to thank them for their excellent contribution.

Paul Salkovskis, President, BABCP
Annual General Meeting Notice

Room 2.6, Chancellors’ Building, University of Bath, Bath, BA2 7AY
Wednesday 4 September 2019, 5.30pm

AGM AGENDA

1. Apologies for Absence

2. Minutes of the 2018 Annual General Meeting

3. Matters arising from the 2018 Annual General Meeting minutes

4. Annual Reports 2018/19, including:
   • President
   • Treasurer
   • Committee Chairs and Trustees

5. Special Resolutions

No special resolutions are presented.

6. Membership Subscriptions 2019/20

The Board will propose rates of membership subscriptions to apply from 1 October 2019 to 30 September 2020. The recommendations of the Board are noted on page 12.

7. Election of Board Members for 2019/20

• President-Elect (four-year term)
• Two Elected Members (three-year term)

8. Any Other Announcements
Minutes of the Annual General Meeting

Technology and Innovation Centre, Strathclyde University, Glasgow
Thursday 19 July 2018, 12.45 pm

In attendance:

Chris Williams, Paul Salkovskis, Kate Davidson, Gerry McErlane, Tom Reeves, Brenda Davis, Gillian Todd, Rita Woo, Colin Blowers, Michael Duffy, Colin Hughes, Krish Nath, Howard Lomas, Rod Holland, Sarah Corrie, David Veale, Amanda Cole, Helen Macdonald, Caroline Duggen-Williams, Craig Steele, Kirsten Perry, Jacquie Zemmoura, Mark Orr, John Barber, Earlise Ward, Deborah Nelson, Faramarz Hashempour, Karen Gordon, Beverley Bell, Isabelle Lindsey-Clark, Elaine Davies, Mark Lawler, Jacqueline McKenna, Elaine Freeman, Mark Latham, Debbie Williams, Sandra McKenzie, Debbie Sohanston, Saiqa Naz, Kevin Noon, Shirley Reynolds, Trudie Chalder, Catherine McMaster, Terry Cromey, Carole Allan, Joanne Innes, Norman Bowman, Colin Coxall, Carol Brady, Andrew Robinson, Neil Richardson, Maggie Fookes, Julia O’Grady, Lorna Hogg.

Present:

Employees: Ross White (Company Secretary & General Manager), Sandra Wolfson (Minute Secretary), Mark Addis (Accreditation Liaison Officer), Lisa Thomas (Accreditation Liaison Officer), Rowan Newby (Accreditation Liaison Officer), Michelle Livesey (Membership & Branch Liaison Manager), Alistair Shottin (Membership Liaison Officer), Peter Elliott (Communications Officer), Moragh Hunt (Finance Manager)
Non-members: John-Frederik Sigordson, Susannah Trefgarne, Jeff Brown, Irina Lazarova.

Signed: .........................................................
President

Signed: .........................................................
Trustee

Dated: .........................................................

Dated: .........................................................
1 **Apologies for absence:**

Celia Scott Warren, Lynn Mackie, Chris Moore, Colin Williams, Gillian Rayner, Katie Grazebrook, Lisa Williams, Tommy Mackay and Pamela Myles.

2 **Minutes of the Annual General Meeting (AGM) held on Thursday 27 July 2017.**

The minutes of the Annual General Meeting held on Thursday 27 July 2017 were proposed as a true record of the proceedings by the President and seconded by the Honorary Treasurer. **Approved**

3 **Matters arising from the 2017 Annual General Meeting minutes**

None

4 **Annual Reports 2018**

**President's Report**

The President stated that the President's Report was included on pages 4 – 5 of the 2018 Annual Report.

The President reported that there was additional information on pages 26 - 31 in relation to the performance of BABCP over the year.

**Treasurer's Report**

The Honorary Treasurer presented the audited accounts up to 30 April 2018. The Honorary Treasurer stated that the financial review of the organisation was on page 42 of the Annual Report and financial statements commenced on page 50.

The Honorary Treasurer drew attention to the following significant developments within BABCP.

• Legal costs incurred due to High Court action brought against BABCP by the Belfast Cognitive Therapy Centre

• IT infrastructure had escalating costs exceeding original budget

The accounts were **approved** as a true and accurate record of BABCP financial activity over 2017/18.

The Honorary Treasurer proposed the membership approved Ainsworth's Accountants as BABCP auditors for 2018-2019. **Approved**

**Committee Chairs and Trustees**

The President informed the meeting that the reports of the respective Standing Committee and Working Party Co-chairs and trustees commenced on page 32 of the Annual Report.

Helen Macdonald reported that the Course Accreditation Report was presented but was not included in the Annual Report. The President thanked Helen Macdonald for updating the meeting and stated that this report will to be made available as an addendum to the Annual Report soonest following the meeting.

5 **Special Resolutions to Amend BABCP**

**Memorandum and Articles of Association**

a **Amendment to Article 3**

This amendment was introduced by the President.
This amendment refers to specific changes to Article 3 and concerns membership of BABCP. BABCP Board contends the proposed amendments allow greater flexibility to allow the organisation to better meet the objects as laid out under Article 48 whilst better defining the members it seeks. This proposal follows Board consultation with the membership and where it was reported no negative feedback was received.

The President referred the meeting to p14-15 of the Annual Report for further details.

Approved

b  Amendment to Article 47

This amendment was introduced by the President.

This amendment refers to specific changes to Article 47. BABCP Board contends the amendments allow better definition of BABCP assets and liabilities. This follows Board consultation with the membership where it was reported no negative feedback was received.

The amendment to Article 47 as proposed and recommended by the Board on p15-17 of Annual Report.

The President referred the meeting to p15-17 of the Annual Report for further details.

Approved

c  Amendment to the Standards of Conduct, Performance and Ethics

This amendment was introduced by Krish Nath (Standards Committee Co-Chair).

Krish Nath stated that the amendments to the Standards of Conduct, Performance and Ethics, as recommended and proposed by the Board, are on p17-19 of this Annual Report but allow for improved definition of the circumstances under which members ought to inform BABCP of any action being brought against them that might contravene those Standards.

Approved

6  Membership Subscriptions 2018/2019

This proposal was introduced by the Honorary Treasurer.

The Honorary Treasurer reported the proposal was designed to align subscription rates with current legislative requirements, so those rates do not differ between different methods of making payment. The President reported that the recommendations of the Board can be found on page 20 of the Annual Report.

Howard Lomas asked why an increase is requested between 10% - 40% across the various membership categories?

The Honorary Treasurer reported that this was a legal requirement and attention was drawn to page 42 of the Annual Report.

Vote – for 1, against 25

Not approved
7 Election of Board members for 2018/2019

The President reported the following are joining the Board as Trustees and who stood unopposed:

Honorary Treasurer (three-year term)  
Jacqueline McKenna

Trustee (three-year term) – Carol Brady

Trustee (three-year term) – Colin Hughes

The President reported that Michael Duffy had taken over the position of Trustee from Allan Brownrigg in March 2018 and will remain for the duration of Allan Brownrigg’s tenure. The President thanked Allan Brownrigg for his service.

The President stated that Paul Salkovskis is taking over the position of President following this meeting and wished him every success.

8 Closing Business

The President thanked Gerry McErlane, Tom Reeves and Gillian Todd for their contribution to the organisation over their tenure as trustees.

The President reported that the next BABCP Annual Summer Conference will be held in Bath.
Proposal

The Board in reference to their fiduciary duty propose to increase annual membership subscriptions due to:

- Previous recent increases failing to adequately cover cost of previous and planned service provision to an increasing and evolving membership.
- A requirement to meet the anticipated costs incurred in the pursuit of the Professional Standards Authority Accredited Register quality mark and which will provide benefit to all members.
- BABCP financial reserves continuing to fall below that advised by the Charities Commission of England and Wales and where BABCP is registered.

The Board of Directors (Trustees) will propose the following rates of membership subscriptions to apply from 1 October 2019 to 30 September 2020.

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<th>Annual Payment UK &amp; Ireland</th>
<th>Annual Payment Overseas</th>
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<tr>
<td>Ordinary Member Rate</td>
<td>£82.00</td>
<td>£91.00</td>
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<tr>
<td>Ordinary Member Reduced Rate*</td>
<td>£48.50</td>
<td>£57.50</td>
</tr>
<tr>
<td>Associate Member Rate**</td>
<td>£22.50</td>
<td>£31.00</td>
</tr>
<tr>
<td>Student Member Rate***</td>
<td>£28.00</td>
<td>£37.00</td>
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* The reduced rate is available to those Members who can demonstrate to the satisfaction of the Board that they have a gross annual income of less than £24,214;

**Associate Membership is aimed at retired CBT practitioners and applicants from developing countries;

***Student Membership is aimed at those in full-time Higher Education and IAPT trainees.
Report and Financial Statements

For the year ended 30 April 2019

British Association for Behavioural and Cognitive Psychotherapies (A Company Limited by Guarantee)

Company number: 04839948
Charity number: 1098704

Ainsworths Limited
Chartered Accountants and Statutory Auditors
Charter House
Stansfield Street
Nelson
Lancashire
BB9 9XY
Financial Statements
For the year ended 30 April 2019

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Trustees and Officers
For the year ended 30 April 2019

Trustee Directors
Paul Salkovskis (President. Appointed 27 July 2017, President from 19 July 2018)
Chris Williams (Past President. Appointed 23 July 2015, President from 3 December 2015, Past President from 19 July 2018)
Kate Davidson (Honorary Secretary, appointed 1 August 2013)
Gerry McErlane (Honorary Treasurer, appointed 28 June 2012, resigned 19 July 2018)
Jacqui McKenna (Honorary Treasurer, appointed 19 July 2018)
Michael Duffy (Appointed 28 March 2018)
Brenda Davis (Appointed 24 July 2014)
Tom Reeves (Appointed 23 July 2015, resigned 19 July 2018)
Gillian Todd (Appointed 23 July 2015, resigned 19 July 2018)
Colin Blowers (Appointed 16 June 2016)
Rita Woo (Appointed 27 July 2017)
Colin Hughes (Appointed 19 July 2018)
Carol Ann Brady (Appointed 19 July 2018)

Treasurer
Gerry McErlane until 19 July 2018.
Jacqui McKenna from 19 July 2018.

Company Secretary
Ross White

Registered company number
04839948

Registered charity number
1098704

Registered office
Imperial House
Hornby Street Bury
Lancashire BL9 5BN

Bankers
Yorkshire and Clydesdale Bank
40 Church Street
Blackburn BB1 5AW

Solicitors
Forbes Solicitors
Rutherford House
4 Wellington Street (St Jones)
Blackburn BB1 8DD

Auditors
Ainsworths Limited
Chartered Accountants and Statutory Auditors
Charter House
Stansfield Street
Nelson
Lancashire BB9 9XY
Corporate status

The company was incorporated under the Companies Act 1985 (Company number 04839948) on 21 July 2003 and took over all assets and operations of BABCP (the former unincorporated charity) on that date. The company is a private company limited by guarantee and does not have a share capital. The liability of each member is limited to an amount not exceeding £10.

The company was registered as a charity on 21 July 2003 under the provisions of the Charities Acts 1992 and 1993 (Charity number 1098704).

The company is governed by its Memorandum and Articles of Association.

Principal Activities and Objectives

The British Association for Behavioural and Cognitive Psychotherapies (BABCP), the ‘Association’, is a multi-disciplinary interest group primarily aimed at people involved in the practice and theory of behavioural and cognitive psychotherapies.

The objectives of the Association are to advance the theory and practice of cognitive and behavioural psychotherapies by the promotion of scientific research and the application of evidence-based practice including assessment, therapy and consultancy, in a wide variety of settings in accordance with the BABCP Standards of Conduct, Performance and Ethics.

In setting our objectives and planning our activities the Trustee Directors have given careful consideration to the Charity Commission’s general guidance on public benefit.

The objectives of the Association are achieved through the following activities:

- disseminating information about and providing training for behavioural and cognitive psychotherapies by organising conferences, courses and workshops
- organising the printing, publication and circulation of a journal, magazine and other publications containing articles, information and news relating to behavioural and cognitive psychotherapies
- making representation to and liaising with public and professional bodies in relation to matters pertaining to the aims of the Association
- fostering and promoting research into behavioural and cognitive psychotherapies and related matters
- facilitating the formation of geographical branches and special interest groups in order to promote the objects of the Association and to provide a service to the members
- encouraging and assisting in training in behavioural and cognitive psychotherapies
- educating and informing the public about
behavioural and cognitive psychotherapies and their availability

• maintaining standards for practitioners of behavioural and cognitive psychotherapies by providing an opportunity for members who meet the training standards and other criteria, to become accredited

Trustee Directors

The membership of the Board from 1 May 2018 to 30 April 2019 is set out below. All served on the Board throughout the year except as otherwise stated. The company has no share capital and there were therefore no Director interests.

Paul Salkovskis (President. Appointed 27 July 2017, President from 19 July 2018)

Chris Williams (Past President. Appointed 23 July 2015, President from 3 December 2015, Past President from 19 July 2018)

Kate Davidson (Honorary Secretary, appointed 1 August 2013)

Gerry McErlane (Honorary Treasurer, appointed 28 June 2012, resigned 19 July 2018)

Jacqui McKenna (Honorary Treasurer, appointed 19 July 2018)

Michael Duffy (Appointed 28 March 2018)

Brenda Davis (Appointed 24 July 2014)

Tom Reeves (Appointed 23 July 2015, resigned 19 July 2018)

Gillian Todd (Appointed 23 July 2015, resigned 19 July 2018)

Colin Blowers (Appointed 16 June 2016)

Rita Woo (Appointed 27 July 2017)

Colin Hughes (Appointed 19 July 2018)

Organisational Structure

The Trustees are each elected for a period of three or four years by the full membership of the Association. They serve having been elected as Trustees to act on the Board as ordinary members, President, Honorary Secretary, or Honorary Treasurer. The President usually serves a one-year term as President Elect, two-year term as President and then a further one-year term as Past President, making up a four-year term of office. Elections are held annually with usually three or four places becoming vacant each year, thus staggering replacement of Trustees to provide some continuity. The Company Secretary attends the Board as a non-voting member.

A number of standing committees, ad-hoc committees and working groups are made up of Trustees and other members of the Association and have a Board member as Chair or Co-Chair for governance reasons. These committees and groups operate under specific terms of reference with delegated functions from the Board. Each committee and group have its decisions ratified by the Board. Respective committees and groups operating throughout the reporting period were:

Standards Committee, CBT Practitioner and Accreditation Committee, Finance Committee, Branch Liaison Committee, Scientific Committee, Behavioural and Cognitive Psychotherapy Journal Editorial Committee (became Editorial Board), the Cognitive Behaviour Therapist Journal Editorial Committee (became Editorial Board), Research Fund Committee, Conference Strategy Committee, Fellowship Committee, Course Accreditation Committee

There has also been the following active working groups; Evidence Based Parent Training Practitioner Accreditation Working Group, Minimum Training Standards Working Group, Core Curriculum Working Group, Supervision Working Group.

Chairs of all standing committees combine with the Board of Trustees to form a National Committees Forum (NCF) to meet twice a year in addition to the Annual General Meeting (AGM).
The Trustees meet at least five times a year, plus the NCF, in addition to the AGM. Many committees, groups and the Trustees also conduct business through telephone conferences and suitable electronic means such as email exchanges. New Trustees attend an induction program. The first face-to-face business meeting for the whole Board is held in September. The Board also holds meetings by teleconference on occasion in between meeting face-to-face.

### Related parties

Trustees are required to declare an interest (either direct or indirect) if they are involved in any activities which may compromise their role as a trustee and a monitoring mechanism is in place. All related party transactions during the year have been disclosed in the notes to the financial statements.

### Risk management

The trustees have assessed the major strategic and business risks to which the charity is exposed, in particular those related to the operational finances of the charity and are satisfied that the systems established to ensure regular reports are produced and that necessary steps can be taken to address any issues arising are sufficient to mitigate the charity’s exposure to major risks. The trustees regularly perform a thorough risk assessment of all aspects of the charity’s activities and implement risk management strategies where necessary.
Review of Work of the Association
2018/2019

Overview

This last year has seen a continuation in annual growth in BABCP membership while the proportion of those members being BABCP accredited also continues to rise.

At the end of April 2019 there had been net growth by 399 members over the financial year to 12,175 slowing from an increase of 734 the year previous. As such, the rate of percentage rate of growth slowed to 3.4% from 6.6% and to its lowest annual percentage rise for six years. The Student Membership category, introduced in October 2016, has shown rapid growth, making up over 1,100 members by the turn of the financial year.

At the end of April 2019 there were 6,818 BABCP accredited members (56%) compared to 52% in April 2018. There has been steady growth of the proportion of accredited membership in BABCP for some years now. In May 2012 there were 3,243, or a third of members who were accredited. This means there has been an average annual increase of over 390 over the same period.

There has been a slight reduction in staff levels employed to support BABCP operating schedule as the full staff complement now equates to 17.54 full-time equivalents (FTE) at the end of this financial year. It was 18.15 last years and 17.65 the previous year.

Additional support is provided via a sub-contracted Course Accreditation Registrar (0.6FTE) and further staff employed remotely as Scientific Committee Support Officer at University of Reading (0.6FTE). There are also six Accreditors working as sub-contractors processing applications for accreditation.

The high volume of CPD events coordinated at Head Office on behalf of the 40 active Branches and Special Interest Groups continues. The calendar year 2016 had 68 events coordinated via Head Office. This increased to 73 over 2017 and 75 over 2018-19. It is anticipated this will increase beyond 80 in the following year.

Several relatively large and significant IT projects have been ongoing over the last two years having been expecting to launch these in 2017. These projects - including a new CRM-based membership database and website - are long-term investments and will provide significant benefit on an operational level as well as being of strategic importance to the future development of BABCP. These projects have proved challenging on several levels and continue to be so. However, we are confident we near to launching full implementation.
Overview

The main areas of this relatively new role relate to strategy, policy, representation at external meetings and public engagement. Public engagement has been a major focus this year.

Public engagement

• Multi-level review of public engagement within the organisation and audit using the EDGE tool. Included consultation with people with experience of having had CBT, from all over the UK and Ireland, to determine key priority areas for a new public engagement strategy and key ways of working.

• Public engagement review and strategy now available on the BABCP website – please do have a look.

• 10 episodes of the BABCP podcast ‘Let’s Talk About CBT’ online with over 25,000 downloads. Please listen and share. Core aim is to demystify CBT for people thinking about trying it.

• Our website now has first person accounts of what it’s like to have CBT.

• Filming of several keynote addresses at conference is now regular to increase accessibility.

• Outreach events at conference are now regular. This year a group of us are putting on a free event for parents in Bath.

• Animation being produced to explain CBT in an accessible way in less than a minute! Produced at very low cost due to the generous contributions of time and expertise from both the voiceover artist and animator. Film to be shown at BABCP conference and will then be publicly accessible. Please share widely.

• Free places at conference for a number of people with experience of having had CBT were introduced last year (by Andrew Beck) and continued this year.

• Application in for public engagement funding for a more ambitious project – awaiting result.

• Reading Well meetings about the development of a mental health booklist for children attended.

• Conference workshop available for therapists interested in writing more for lay audiences.

• BABCP represented on I’m A Scientist Get Me Out of Here, an online chat-based school initiative to increase knowledge about science, technology, engineering and maths (STEM) subjects.
Strategy/Policy

• Ongoing liaison with other main psychotherapy organisations on a range of issues.

• BABCP represented at meetings including coalition for the MOU against conversion therapy.

• Ongoing work with different parts of the organization to ensure we are including learning from the MOU anti conversion therapy document in course accreditation information and our standards.

• Work with BABCP board to clarify the organisation's position on key issues. Potential to actively campaign on these issues limited but clarity enables more agile communication.

• Development of a range of resources regarding therapist wellbeing.

• Continuing work with members to respond to NICE consultations.

• Support for working group on provision of CBT across UK and Ireland.

• Input into senior staff team strategy.

• Ad hoc liaison with different committees, SIGs, branches and staff departments as needed to work together on a range of issues e.g. recent course accreditation visit to help think about what resources we can share, joint working on diversity and public engagement initiatives.

• Ongoing work with the IT SIG to develop guidelines on online therapy and with Mark Latham to develop guidance on therapy wills.

• Attendance at policy seminars on behalf of BABCP. When there I ask questions on areas BABCP are championing e.g. regulation for therapists, therapist wellbeing, cultural representation in therapy services, better funding provision for mental health.

Additional

• Advice for staff on individual clinically relevant enquiries and issues and sometimes on communications issues, Developed the commonly asked questions on the website, and jointly with Michelle Livesey provided a staff skills share on managing enquiries.

Any queries or ideas please get in touch with me on lucy.maddox@babcp.com

Dr Lucy Maddox
**Committee Reports**

For the year ended 30 April 2019

**the Cognitive Behaviour Therapist journal**

tCBT continues to grow in terms of submissions, article reads and subscriptions. All articles are tweeted via the journal twitter account (@theCBTJournal) and links generated via Core Share drove over 7,300 full-text views of articles in tCBT to the end of May 2019, each representing a reader who may not other have been able to access the journal e.g. international CBT practitioners without a subscription, patients, carers or public.

The graph below illustrates the online usage of the journal and the large increase in 2019 reflect the massive worldwide interest in the Special Issue on Cultural Adaptations of CBT guested edited by Lydia Stone, Andrew Beck, and Faramarz Hashempour. [https://www.cambridge.org/core/journals/the-cognitive-behaviour-therapist/special-issues/cultural-adaptations-of-cbt](https://www.cambridge.org/core/journals/the-cognitive-behaviour-therapist/special-issues/cultural-adaptations-of-cbt)

Plan are in place for a Special Issue in 2020 commemorating 10 years of IAPT and following that a Special Issue to support practitioners to understand and produce research.

Richard Thwaites, Editor-in-Chief tCBT

![Membership Increase by Volume](image)

**Course Accreditation**

The Course Accreditation Committee has been actively involved in ongoing reviews of the Minimum Training Standards and the Core Curriculum Reference Document. The Course Accreditation Registrar continues to contribute to the KSA assessor training days.

Working with nearly 100 programmes, 67 of which have already achieved accreditation, the Committee fields many enquiries and continues to work to develop our processes in line with developments in CBT training. The Committee liaises and collaborates with academic institutions, national bodies (such as IAPT, NHS Education for Scotland, Health Education England) and other stakeholders, delivering a valued service which is recognised within the UK and Ireland, as well as internationally. In the past year, the Committee Chair and Course Accreditation Registrar presented at the Group of Trainers in Clinical Psychology conference, participating in a symposium with currently accredited programmes to promote accredited to interested courses. A further clinical psychology training programme has now achieved accreditation for its CBT pathway.
CBT Courses are accredited in Scotland, Northern Ireland, Wales and England. All courses which continue to run have successfully applied for and achieved reaccreditation. This includes an increasing number of programmes that have been BABCP accredited for more than 10 years.

During the last year, the Committee has been working on widening participation in its processes and procedures. The Committee is currently reviewing its guidance and documentation, particularly in relation to promoting and celebrating diversity, and has sought input from the BABCP’s Clinical Advisor, and the Supervision, WOMGENE and Equality & Culture SIGs.

The Committee continues to organise and deliver Course Directors meetings and has been asked to contribute to the Five Nations Working group within BABCP.

There are numerous and varied contacts that the Committee members have with specific courses including trainers, trainees, supervisors, service leads, service users and people with lived experience, senior university representatives and commissioners. Thus the Committee members and paid staff have an important ambassadorial role and significant opportunities to give and receive feedback about accreditation and related matters in CBT.

Much of the work of the Course Accreditation Committee is delivered by volunteers, by the Committee members themselves and by panel members who attend visits and assist in the scrutiny of, and feedback to, courses seeking accreditation.

The Committee also seeks advice from BABCP branch representatives for Ireland, Northern Ireland, Scotland and Wales, related to local issues and policies affecting course accreditation.

Helen Macdonald,
Course Accreditation Registrar

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National Conference and Workshop

2018/19 has been another successful year for the National Conference and Workshop Organisation with Glenn Waller and Colin Blowers as co-chair of the scientific committee. The Conference Strategy Group which was established in 2015 and takes an overview of conference organisation and develops the long-term plan for the future has continued to meet by teleconference and a face to face meeting during the Spring event in March 2019.

Over 800 delegates attended the 2018 Annual Conference and Workshops in Glasgow including 350 delegates who attended one of the 14 Pre-conference workshops. Attendance was above our expectations and the event was a success both in terms of the feedback received and the quality of the programme.

The Spring workshops and a one-day conference was held at Kings College London on in April 2019 with the theme “Making CBT Work in Challenging Times”. This event was successful with 129 delegates attending the four workshops and 83 attending the conference day. Feedback was very positive in terms of presentation, content and usefulness and the scientific standard of the conference and quality of the presentations was consistently rated very good - excellent by most people.

Future events

The 2019 Conference will be held from 3rd – 5th September at the University of Bath and plans are underway to run a Spring event in 2020. The Annual Conference will return to our usual dates in July 2020 when the Conference will be held for the first time in Cardiff.

Following the success of the bid submitted on behalf of the Irish Association for Behavioural and Cognitive Psychotherapies we now have a commitment to hold BABCP’s annual conference in Belfast at the same time as the EABCT 2021 meeting.

Preparations are also underway to develop a proposal to hold BABCP’s 50th Anniversary Conference at Imperial College London in 2022. It is a venue that has been used by BABCP in the past with success and a full proposal will come to the Board in 2019/2020.

Rod Holland
Conference Organiser

Glenn Waller
Co-Chair Scientific Committee
Standards Committee

The Standards Committee considered 39 complaints over the year, fourteen more than the previous year. Ten of these complaints were carried forward.

There continues to be significant growth in BABCP membership due to members joining who do not have a core profession. Where complaints are raised against these members then we are now liable to consider them. Complainants are otherwise deferred to a statutory regulator such as the Nursing and Midwifery Council, HCPC, or GMC. The Standards Committee still awaits the outcome of the UK Government public consultation on professionalism in the healthcare sector. This may have a significant impact on the complaints we consider in future, notwithstanding the wider impact on BABCP membership. It is not yet known what the outcome of this consultation will be. However, this Committee wholeheartedly supports our pursuit of the Professional Standards Authority Accredited Voluntary Register quality mark. BABCP’s complaints process and procedures will only be enhanced as a result so better protecting the public as well as offering service improvements to complainants and members.

As you are aware the core activity of the AOL’s is the day to day administration of the BABCP Practitioner accreditation and reaccreditation processes. As I’m sure many of our members are aware, these have been challenged over the past 12 months. This is due to a combination of managing the changes made to re-accreditation by the BABCP Board from 2016 and the delay in the online reaccreditation system going live. These two factors, alongside the aforementioned staffing issues has meant that the re-accreditation process has had to be suspended for 12 months. We are in the process of reinstating this using a paper (as opposed to an electronic system) but this is significantly time consuming for the ALO team and there is a backlog of work. As directed by the 2016-2018 Board the new re-accreditation system is audit based and we no longer scrutinise each re-accreditation application as we did previously. Due to lack of resources the implementation of this has been delayed. I am pleased to say this has now being commenced with a small percentage of applications per month being

CBT Practitioner Accreditation

The CBT Practitioner Accreditation Committee (CBT-PAC) has completed another year of substantial work in what continue to be challenging operating conditions. Since Charlie McConnachie’s retirement in 2018 from the post of senior ALO this post has remained vacant. Consequently, the ALO team has continued with CBT-PAC work without its full complement of staff. I would like to thank the Accreditation Liaison Officers (ALO), Mark Addis, Rowan Newby and Lisa Thomas and the central office administration team for their industry, dedication and professionalism throughout the year. Unfortunately, due to this vacancy in the team CBT-PAC work has had to be prioritised and some activities postponed until the team is fully staffed once more. I am pleased to report that recruitment to the senior ALO post is underway and this post should be filled in the very near future. We have also recruited a new ALO to the team and I would like to take this opportunity to welcome aboard Shelia Wetton whom I understand is settling in well to the new post.

One member was removed from membership compared to three the previous year, and four the year before. Three complainants had their complaints upheld. Eight complaints were dropped during the investigation or were not upheld. Thirteen complaints received are pending. Pending complaints are where a complainant has been referred to a significant employer (for example NHS), statutory regulator or Healthcare Ombudsman or where, occasionally, further information is awaited in support of the complaint.

The Standards Committee especially thanks Chris Brannigan who stood down from the committee following a period of longstanding service. Bernie Oseghare is welcomed as a dedicated Complaints Coordinator.

Finally, we must continue to offer our thanks to the committee - who are all volunteers - for their ongoing generous service.

Krish Nath – Co-Chair
Rita Woo – Co-Chair

Financial Statements
scrutinised by the ALO team. Unfortunately, due to the delay in the online reaccreditation system going live the audit is being processed by hand which is both laborious and excessively time consuming.

The prioritised activity for the past year (over and above the administration of practitioner accreditation and re-accreditation) has been the updating of the BABCP Minimum Training Standards (MTS) and the reworking of the core curriculum for CBT training in order to meet the MTS. It was felt by CBT-PAC and the Board of BABCP that a revision of the MTS and a clearer articulation of the core competencies of CBT would provide BABCP members wishing to become Accredited Practitioners with BABCP clear guidance when undertaking CBT training and CPD activities. CBT-PAC is also aware that as new CBT modalities emerge this gives rise to much debate as to what training and activities enshrine core CBT principles and practices. Below I make a proposal regarding how we might debate these issues as a membership. This work, on revising the MTS and core curriculum has been led by the ALO’s with voluntary contributions from Helen McDonald and Mark Latham and myself and I would like to thank and congratulate us all for a job well done thus far. These will be completed by September 2019 and then will be sent to the membership, course leaders and other stakeholders for comments and feedback.

One of the unintended consequences of IAPT for BABCP practitioner accreditation is the re-emergence of the debate regarding the recognition of psychotherapy as a profession. The BABCP participated in discussions regarding this in the 1990’s and ultimately the government stepped back from recognising psychotherapy as a profession. Practitioner accreditation from the BABCP perspective has always been voluntary and historically the organisation was founded as an interest group. The NHS operating system for IAPT makes accreditation with BABCP mandatory i.e. you cannot work as a CBT therapist in IAPT unless you are accredited with BABCP. Although we now identify ourselves as a professional organisation, we are not a statutory professional body that regulates CBT practice in the UK. However, the debate regarding the recognition of psychotherapy as a profession places the BABCP and its accreditation processes in a political landscape and it will be important in the coming years to decide upon our strategic direction in relation to this issue. Going forward CBT PAC can confidently state that most CBT practitioners seeking practitioner accreditation with BABCP do not hold a core profession and increasingly these CBT therapists within our membership view the BABCP as their professional home. Perhaps more prescient is the fact that, the NHS has in IAPT, an unregulated workforce. As the lead organisation for CBT in the UK and in the spirit of BABCP founding principles which places the patient care at its heart CBT PAC feel a burden of responsibility to participate fully in consultations regarding psychotherapy as a profession.

Looking forward to 2020 and beyond there are several proposals CBT PAC will be putting to the BABCP Board to add to our portfolio of benchmarks for good practice. Examples of these include the development of practice guidelines for therapy conducted via skype and messenger and we hope at the BABCP annual conference in 2020 to conduct a round table discussion with membership participation addressing the question: ‘What are the principles and practices of CBT in the 21st Century?’ We look forward to your participation in these endeavours. We are also looking to work more closely with the Course Accreditation Team, and I would like to thank Sarah Corrie and Helen McDonald for the productive discussions we have already begun in moving this forward.

Mark Latham who has led on supervisor and trainer accreditation for BABCP since its inception has taken the decision to retire and will be attending his final CBT PAC meeting in October 2019. I would like to thank Mark for the dedication and rigour which he brought to the endeavour of establishing this aspect of accreditation and he leaves behind a lasting legacy of quality benchmarks for good supervisory and training practice. I would like to welcome Michael Townend to the CBT-PAC to lead on supervisor and trainer accreditation and we look forward to working with him in the coming years.

Finally, in addition to those mentioned previously, I would like to thank Ross White, Secretary of BABCP and Paul Salkovskis, the current President of BABCP and Brenda Davies, my Board co-chair for supporting me as I continue to settle into the role of Co-chair of CBT PAC, without whom I would not have persisted thus far in the role.

Anne Garland
Brenda Davies
CBT-PAC Co-chairs
Research Fund Committee

The Research Fund Committee is saddened to report that the Research Fund Committee has been withdrawn following the decision by the Board to undesignate the funds supporting the Research Fund for into General Funds. Further information can be found elsewhere in this Annual Report by way of explanation. It is sincerely hoped that the Research Fund and this Committee can be resurrected in the future. Over ten years, the Research Fund Committee recommended thirteen projects to the Board for funding and supported grants of over £235,000 being allocated.

David Veale, Chair

Scientific Committee

Over 2018-2019, the Scientific Committee organised the content of the Annual Conference in Glasgow, and arranged a lot of the on-site presentations. They also organised the London Conference. Finally, they have organised the content of the 2019 conference in Bath, which will be held in September to minimise clashes with the WCBCT in Berlin in July. The co-chairs of the Scientific Committee have also liaised with EYAS, and have attended the Conference Planning Committee and NCF meetings.

Glenn Waller, Chair
The financial year ending 30 April 2019 realised an operating surplus of over £75,000. However, account is taken of the pending liability to HMRC and where the impact of this shows BABCP recording close to a £80,000 deficit.

Financial income for the Association slightly decreased to £1.574 million compared to the previous year of £1.578 million. This includes deferred income from previous periods following a change to accounting policy in 2016 and this also includes an allowance against the Gift Aid income of £17,000 the previous year. There is no Gift Aid income due to changes in statute notified in the last Annual Report and explained further within this report. However, this reduction is offset by a larger decrease in overall expenditure to £1.499 million from £1.548 million, event and workshop related income and where this was in deficit the previous year. Also noteworthy is that BABCP’s annual conference visited the University of Strathclyde in Glasgow. The event was well attended and contributed over £10,000, somewhat less when compared to the £43,000 surplus the previous year when the conference was held in Manchester. However, it is important the annual conference and workshops are run to comfortably financially break-even; this importance is secondary to providing a variety of accessible, inexpensive and good quality learning experiences to delegates.

The reduction in overall expenditure by nearly £50,000 is largely due to a reduction in legal fees. The previous year included provision to cover legal costs regarding High Court proceedings brought against BABCP by the Belfast Cognitive Therapy Centre. An increase in standing committee and working party meetings contributed to an increase in costs attributable to travel, accommodation and subsistence, notwithstanding many meetings now occurring via remote platforms. Printing and publishing reduced significantly following inclusion for an additional issue of CBT Today the previous year and efficiencies within Head Office. However, this was offset by an increase in postage and distribution costs. Employment costs increased by 5% following staff pay increase and bringing a subcontracted member of staff in-house. BABCP investments still perform relatively well as reported in a subsequent section of this report, advice is being taken in attempt to further improve returns.

The economic and political climate has proved challenging to all industrial sectors, including the charitable and not-for-profit sector. BABCP continues to feel the impact here indirectly, such as via members in the NHS being afforded less opportunity to attend CPD events as those provided by BABCP. BABCP also notes the continual rise of subscriptions charged by other similar organisations many of BABCP’s members subscribe to. Notwithstanding this, BABCP continues to provide a membership package that provides good value for money. Providing an affordable but attractive membership package is a continual challenge. However, despite a changing operating environment membership numbers grew to exceed 12,100 from 11,776 members the previous year. The proportion of members with accreditation continues to grow and reached 58% of membership by 30 April 2019.

The Board is committed to prudent financial management in the discharge of their fiduciary duties. This includes ensuring enough financial reserves are accumulated to meet known obligations and potential risk whilst keeping access to enough cash reserves to cover three months operating costs. This is made more challenging due to the likely liability to HMRC following repayment of Gift Aid. The Board is also supportive of pursuit of the Professional Standards Authority Accredited Voluntary Register quality mark as this will only add further credibility to the professional standing of the organisation and its accredited members. However, it is estimated that costs of this will exceed £30,000 within the first year, reducing in subsequent years if successful in application.
Investments are also under review to ensure optimal financial returns are being provided. Therefore, it is proposed to increase the standard full annual membership subscription to £82.00 from £74.50. However, this increase results in subscriptions still being less than for members previously not paying by direct debit and as withdrawn at least year’s AGM. The Board believes the organisation continues to offer a membership package that is good value for money and significantly lower than membership subscriptions found in other comparable organisations.

**Investments Selection Policy**

After taking financial advice and in accordance with the Articles of Association, the Trustees invested £50,000 in long term investment funds in August 2007. £15,000 was invested with Kames Ethical Equity Fund (formerly known as AEGON) and £35,000 was invested with F&C Stewardship Income Fund. The Trustees considered that the charity needed to achieve long-term capital appreciation and income. The Board will continue to reinvest the accumulated balance on both investment accounts until a situation is reached where the association needs to use the income from the investment as required. In the year to 30 April 2019, the value of these investments increased in value slightly by £162 to £82,944. The Trustees now seek financial advice regarding any alternative funds that may provide a greater return over the longer term.

The ethical investment policy agreed by the Trustees is:

BABCP adopts an ethical investment policy, which is in line with its responsibilities as a registered charity, and which complements the aims and objectives of the organisation. In this respect it seeks to invest with companies who have proven socially responsible portfolios and to have its investments managed by financial advisors who are ethically led with a demonstrable record of sound financial control and planning.

In this respect the policy statement reflects the aims and objectives of our charity:

1. BABCP considers ethical investment is consistent with the aims and objectives of the organisation.

2. BABCP adopts a policy of supportive ethical investment. That is, investing in companies with a commitment to responsible business practices, positive products and services. BABCP does not consider it appropriate to invest by negative screening.

3. Whilst investing ethically, such a policy is not in conflict with its requirement to maximise funds for the benefit of the organisation, and ensure that such a policy does not involve a risk of significant financial detriment.

The remaining funds fluctuate throughout the year and are held in interest-bearing deposit accounts.

During the year as these funds fluctuate, it is agreed by the Trustees that the money should be invested on the Money Market for fixed short-term periods (seven days upwards, but more usually for three-month terms) to attract higher interest rates and to meet their requirements to generate income and secure capital values. The Finance Manager, in consultation with the Honorary Treasurer, will accordingly decide the amount and period of investment to allow sufficient funds to remain in the current accounts for immediate use.

**Grant-Making Policy**

During 2010 a Research Fund was set up with the ultimate objective of making grants for research relevant to the objectives of the Association. The Trustees have previously approved such grants after inviting applications from members. There were no new research grants approved over the 2017-2018 financial year, nor over 2018-2019.

Grants had depended largely on the monies raised from Gift Aid. However, BABCP began investigating the validity of some of those claims, though made in good faith. Until any liability can be confirmed the Research Grant remains unavailable.
Reserves

The Trustees have reviewed the level of free reserves, which are unrestricted funds not invested in fixed assets held by the charity. Although they are satisfied that the level of reserves is adequate to meet short-term requirements, the aim is to increase financial reserves to comfortably cover three months expected operating costs.

At the last day of the financial year, the amount of reserves was slightly over £160,000 (2018: £242,410) including the provision to make a repayment to HMRC. It should be remembered that designated funds are still unrestricted funds.

Funding

The Trustee Directors are satisfied that the charity’s assets are adequate to fulfil its obligations.

The main source of funding continues to be annual subscriptions from members for their membership in addition to accreditation fees. Membership subscriptions may be increased to meet the costs of additional or expanded services to members but the Trustees have to consider carefully what level of subscription and fee members will accept without withdrawing from membership. The charity has exceeded a 92 per cent renewal rate for many years. At this level there have always been new supplementary members joining each year than required to cover organisational costs.

Accreditation fees and subscriptions just cover the cost of providing accreditation services. The trustees review these costs and can adjust these fees accordingly. Gift Aid did provide an additional source of income. However, all Gift Aid income has previously been designated for allocation on research grants. Selling of advertising through Association media is another supplementary revenue stream. The Trustees are seeking to increase the availability of robust income streams that are in keeping with the objects of the organisation. through special advertising supplements and advertising through the internet and social media.

Risk Assessment

The Trustee Directors have assessed the major risks to which the charity is exposed, in particular those related to the operational finances of the charity, and are satisfied that systems are in place to mitigate the charity’s exposure to major risks. The Trustees have embarked on a thorough risk assessment of all aspects of the charity’s activities and implementation of risk management strategies.

Statement of Trustee Directors’ Responsibilities

Company law requires the trustee directors to prepare financial statements for each financial year which give a true and fair view of the financial position of the company during the year and of its financial position at the end of the year.

In preparing those financial statements, the trustee directors should follow best practice and:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice 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 charity will continue in operation.
The trustee directors are responsible for keeping proper accounting records which disclose with reasonable accuracy the financial position of the company and which enable them to ascertain their financial position and to ensure that the financial statements comply with the Companies Act 2006 and the Charities Act 1993 and regulations thereunder. They are also responsible for safeguarding the assets of the company and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Statement as to Disclosure of Information to Auditors

So far as the trustee directors are aware, there is no relevant audit information (as defined by Section 418 of the Companies Act 2006) of which the company’s auditors are unaware and each trustee director has taken all the steps that he or she ought to have taken as a trustee director in order to make himself or herself aware of any relevant audit information and to establish that the company’s auditors are aware of that information.

Small Company Exemption

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Charity Requirements

This report has been prepared in accordance with requirements set down by the SORP 2005.

The Auditors

The auditors, Ainsworths Limited, will be proposed for re-appointment at the forthcoming Annual General Meeting.

ON BEHALF OF THE TRUSTEE DIRECTORS

Director/Trustee: .................................
Qualified opinion

We have audited the financial statements of the British Association for Behavioural and Cognitive Psychotherapies (the charitable company) for the year ended 30th April 2019 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion, except for the effects of the matter described in the Basis for Qualified Opinion section of our report, the financial statements:

• give a true and fair view of the state of the charitable company’s affairs as at 30th April 2019 and of its incoming resources and application of resources for the year then ended;

• have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and

• have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for qualified opinion

The charitable company implemented a new computerised membership management system during the preceding year which transfers data into its computerised accounting software. Neither the new system nor the accounting system could produce a debtors report at 30th April 2018 to provide sufficient audit evidence to satisfy us that trade debtors of £94,694 were free from material misstatement. As a result of this matter, we were unable to determine whether any adjustments might have been found necessary in respect of, and the elements making up the Statement of Financial Activities, and the Statement of Cash Flows, in either the current or preceding year."

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor’s responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC’s Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

• the trustees’ use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or

• the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company’s ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor’s report thereon. The trustees are responsible for the other information.
Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

• the information given in the Report of the Trustees, which includes the Directors’ Report, prepared for the purposes of company law for the financial year for which the financial statements are prepared is consistent with the financial statements; and

• the Directors’ Report included within the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

Arising from the limitation of our work referred to above:

• we have not obtained all the information and explanations that we considered necessary for the purpose of our audit, and

• we were unable to determine whether adequate accounting records have been kept.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

• the financial statements are not in agreement with the accounting records and returns, or

• certain disclosures of trustees’ remuneration specified by law are not made, or

• the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies exemption from the requirement to prepare a Strategic Report.

Responsibilities of trustees

As explained more fully in the Statement of Trustees’ Responsibilities set out on page 16, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company’s ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditor’s Report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.
A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council’s website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor’s report.

**Use of our report**

This report is made solely to the charitable company’s members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company’s trustees those matters we are required to state to them in the Auditor’s Report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company’s trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Michael Heys (Senior Statutory Auditor)
for and on behalf of Ainsworths Limited
Chartered Accountants
and Statutory Auditors
Charter House
Stansfield Street
Nelson
Lancashire
BB9 9XY

Dated:
# Statement of Financial Activities

(incorporating the income and expenditure account) for the year ended 30 April 2019

<table>
<thead>
<tr>
<th>Notes</th>
<th>2019</th>
<th>2018</th>
<th>(as restated)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>£</td>
<td>£</td>
<td></td>
</tr>
</tbody>
</table>

## INCOME

Income from charitable activities:
- Membership subscriptions: £797,376 (2018: £733,444)
- Accreditations: £542,917 (2018: £512,445)
- Branch events and workshop bookings: £173,667 (2018: £214,490)
- Other income from charitable activities: £10,141 (2018: £59,698)

Income from trading activities:
- Activities for generating funds: 3 £47,676 (2018: £50,006)

**TOTAL INCOMING RESOURCES**: £1,574,528 (2018: £1,578,242)

## EXPENDITURE

- Costs of raising funds: 4 £51,854 (2018: £46,726)
- Expenditure on charitable activities: 5 £1,447,084 (2018: £1,501,543)

**TOTAL RESOURCES EXPENDED**: £1,498,938 (2018: £1,548,269)

## NET INCOME (EXPENDITURE)

6 £75,590 (2018: £29,973)

## OTHER RECOGNISED (LOSSES) GAINS

- Unrealised (loss)/gain on revaluation of investment assets: £162 (2018: £4,842)
- Overdeclarations of gift aid: (158,766) (2018: -)

**NET MOVEMENT IN FUNDS**: (83,014) (2018: 34,815)

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derives from continuing activities and is of an unrestricted nature.
Balance Sheet
As at 30 April 2019

Note 2019 2018
£ £ £ £

FIXED ASSETS
Intangible fixed assets 9 73,983 -
Tangible fixed assets 10 49,067 140,804
Investments 11 82,944 82,782
205,994 223,586

CURRENT ASSETS
Debtors and prepayments 12 79,227 211,837
Cash at bank and in hand 850,059 598,636
929,286 810,473

LIABILITIES
Creditors falling due within one year 13 975,884 791,649

NET CURRENT(LIABILITIES)/ASSETS (46,598) 18,824

TOTAL ASSETS LESS CURRENT LIABILITIES 159,396 242,410

CREDITORS
Amounts falling due after more than one year - -

NET ASSETS 159,396 242,410

THE FUNDS OF THE CHARITY
Unrestricted income funds:
Designated 14 200,000 200,000
General 15 (40,604) 42,410
TOTAL CHARITY FUNDS 15 159,396 242,410

The trustees have prepared the financial statements in accordance with Section 398 of the Companies Act 2006 and Section 138 of the Charities Act 2011. Furthermore, these financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies and with the Financial Reporting Standard 102 (effective 1st January 2015).

The financial statements were approved by the Board of Trustees on 4th September 2019 and were signed on its behalf by:

Director/Trustee

Dated:

The notes on pages 40 to 50 form part of these accounts.
# Cash Flow Statement

for the year ended 30 April 2019

<table>
<thead>
<tr>
<th>Notes</th>
<th>2019</th>
<th>2018 (as restated)</th>
</tr>
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<tbody>
<tr>
<td></td>
<td>£</td>
<td>£</td>
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</table>

## CASH FLOWS FROM CHARITABLE ACTIVITIES

<table>
<thead>
<tr>
<th>Description</th>
<th>2019</th>
<th>2018</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash generated from activities</td>
<td>275,108</td>
<td>34,781</td>
</tr>
<tr>
<td>Bank interest received</td>
<td>2,040</td>
<td>1,343</td>
</tr>
<tr>
<td><strong>Net cash from charitable activities</strong></td>
<td><strong>277,148</strong></td>
<td><strong>36,124</strong></td>
</tr>
</tbody>
</table>

## CASH FLOWS FROM INVESTING ACTIVITIES

<table>
<thead>
<tr>
<th>Description</th>
<th>2019</th>
<th>2018</th>
</tr>
</thead>
<tbody>
<tr>
<td>Purchase of tangible fixed assets</td>
<td>(25,725)</td>
<td>(62,683)</td>
</tr>
<tr>
<td><strong>Net cash from investing activities</strong></td>
<td><strong>(25,725)</strong></td>
<td><strong>(62,683)</strong></td>
</tr>
</tbody>
</table>

## INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS

<table>
<thead>
<tr>
<th>Description</th>
<th>2019</th>
<th>2018</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS</strong></td>
<td><strong>251,423</strong></td>
<td><strong>(26,559)</strong></td>
</tr>
</tbody>
</table>

## CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR

<table>
<thead>
<tr>
<th>Description</th>
<th>2019</th>
<th>2018</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR</strong></td>
<td><strong>598,636</strong></td>
<td><strong>625,195</strong></td>
</tr>
</tbody>
</table>

## CASH AND CASH EQUIVALENTS AT END OF YEAR

<table>
<thead>
<tr>
<th>Description</th>
<th>2019</th>
<th>2018</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>CASH AND CASH EQUIVALENTS AT END OF YEAR</strong></td>
<td><strong>850,059</strong></td>
<td><strong>598,636</strong></td>
</tr>
</tbody>
</table>
Cash Flow Statement Notes
for the year ended 30 April 2019

1. RECONCILIATION OF SURPLUS/(DEFICIT) TO CASH GENERATED FROM ACTIVITIES

<table>
<thead>
<tr>
<th></th>
<th>2019</th>
<th>2018 (as restated)</th>
<th>£</th>
<th>£</th>
</tr>
</thead>
<tbody>
<tr>
<td>(Deficit)/Surplus for the year</td>
<td>(83,014)</td>
<td>34,815</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Depreciation charges</td>
<td>43,479</td>
<td>47,293</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Loss on disposal of fixed assets</td>
<td>-</td>
<td>243</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Bank interest received</td>
<td>(2,040)</td>
<td>(1,343)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>(Increase)/Decrease in value of investments</td>
<td>(162)</td>
<td>(4,842)</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>(41,737)</td>
<td>76,166</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Increase/(Decrease) in trade and other debtors</td>
<td>132,610</td>
<td>(56,218)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Increase/(Decrease) in trade and other creditors</td>
<td>184,235</td>
<td>14,833</td>
<td></td>
<td></td>
</tr>
<tr>
<td>CASH GENERATED FROM CHARITABLE ACTIVITIES</td>
<td>275,108</td>
<td>34,781</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

2. CASH AND CASH EQUIVALENTS

The amounts disclosed on the Cash Flow Statement in respect of cash and cash equivalents are in respect of these Balance Sheet amounts:

**Year ended 30 April 2019**

<table>
<thead>
<tr>
<th></th>
<th>30.04.19</th>
<th>30.05.18</th>
<th>£</th>
<th>£</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash and cash equivalents</td>
<td>850,059</td>
<td>598,636</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Year ended 30 April 2018**

<table>
<thead>
<tr>
<th></th>
<th>30.04.19</th>
<th>01.05.17</th>
<th>£</th>
<th>£</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash and cash equivalents</td>
<td>598,636</td>
<td>625,195</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
1. ACCOUNTING POLICIES

Company information

The British Association for Behavioural and Cognitive Psychotherapies is a charitable company limited by guarantee, incorporated in England and Wales. The Company number and registered office can be found in the Trustees report.

Basis of preparing the financial statements

The financial statements have been prepared in accordance with applicable accounting standards.

The financial statements have been prepared on a going concern basis which assumes that the company will be able to meet its liabilities as they fall due.

Accounting convention

The financial statements have been prepared under the historical cost convention, and in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) (effective 1st January 2015) ~ (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Companies Act 2006 and the Charities Act 2011.

The British Association for Behavioural and Cognitive Psycho Therapies meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

Reconciliation with previous Generally Accepted Accounting Practice

In preparing the financial statements the trustee directors have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required.

No items have been noted which require restatement in the comparative period as a result of any changes in the financial reporting standards.

Incoming resources

All incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. Income is the amount derived from ordinary activities and is stated after trade discounts, other sales taxes and net of Value Added Tax.

Membership subscriptions and accreditations are accounted for when due. All such income is deferred when it is received in advance of the period to which it relates.

All other income is recognised on an accruals basis, with income relating to events after the year end being deferred.
Resources expended

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

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include audit fees and costs linked to the strategic management and administration of the charity.

All support costs are allocated between the activity expenditure categories on a basis designed to reflect the use of the resource. Support costs are apportioned on an appropriate basis e.g. time spent, floor areas, or estimated usage.

Grants Payable

Each year the charity makes grants for research to be carried out into behavioural and cognitive psychotherapies. Any liability is only recognised when an obligation arises.

Branch transactions

Branch transactions are included in full in the financial statements.

Intangible fixed assets and amortisation

Intangible fixed assets represent expenditure developing the website which is written off over its expected useful life of three years.

Tangible fixed assets and depreciation

All tangible fixed assets are capitalised at cost. Depreciation is provided so as to write off the cost of an asset, less its estimated residual value, over its expected useful life as follows:

Office equipment 15% reducing balance
Computer equipment 50% reducing balance

Assets under construction are not depreciated until they become operational.

Investments

Investments are stated at market value at the balance sheet date. The Statement of Financial Activities includes the net gains and losses arising on any revaluations or disposals throughout the year.

Taxation

The company is a registered charity and is therefore exempt from Income Tax and Corporation Tax under the provisions of Section 505(1) of the Income and Corporation Taxes Act 1988.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustee directors.

Designated funds are unrestricted funds which have been designated for specific purposes by the trustee directors.
Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Pensions costs and other post-retirement benefits**

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. Contributions payable for the year are charged in the Statement of Financial Activities.

**Operating leases**

Rentals payable under operating leases are charged to the Statement of Financial Activities on a straight line basis over the lease term.

**Debtors**

Short term debtors are measured at transaction price, less any impairment.

**Creditors**

Short term creditors are measured at transaction price.

**Change in accounting policy**

The company has changed its accounting policy on certain incoming resources. The previous accounting policy on membership subscriptions and accreditations was to recognise them in full in the period in which they were received. The new accounting policy on membership subscriptions and accreditations is to recognise them when due, with all such income deferred when it is received in advance of the period to which it relates. In the opinion of the trustee directors this new policy provides reliable information and is more relevant than the policy it replaces because it more closely matches income over the term to which costs are incurred and membership benefits arise.

The change in accounting policy has been applied retrospectively and comparative information has been restated accordingly. The effect of the change is to reduce reported profits for 2016 by £152,434 and to reduce the opening balance of funds by £542,890. The effect in the current year is a reduction in profits of £75,513.

2. **OTHER INCOME FROM CHARITABLE ACTIVITIES**

<table>
<thead>
<tr>
<th></th>
<th>2019</th>
<th>2018</th>
</tr>
</thead>
<tbody>
<tr>
<td>Journals</td>
<td>45</td>
<td>84</td>
</tr>
<tr>
<td>Gift aid</td>
<td>-</td>
<td>16,382</td>
</tr>
<tr>
<td>National conference/Workshop event surpluses/(deficits)</td>
<td>10,096</td>
<td>43,232</td>
</tr>
<tr>
<td></td>
<td><strong>10,141</strong></td>
<td><strong>59,698</strong></td>
</tr>
</tbody>
</table>
## 3. Income from Activities for Generating Funds

<table>
<thead>
<tr>
<th></th>
<th>2019</th>
<th>2018</th>
</tr>
</thead>
<tbody>
<tr>
<td>Advertising, flyers and inserts</td>
<td>46,955</td>
<td>39,266</td>
</tr>
<tr>
<td>Address labels</td>
<td>-</td>
<td>10,740</td>
</tr>
<tr>
<td>Professional services rendered</td>
<td>721</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>47,676</td>
<td>50,006</td>
</tr>
</tbody>
</table>

## 4. Support Costs

The association allocates its support costs on a basis consistent with the use of resources, as shown in the table below.

<table>
<thead>
<tr>
<th>Cost of Raising funds</th>
<th>Charitable Governance costs</th>
<th>2019</th>
<th>2018</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>TOTAL</td>
<td>TOTAL</td>
</tr>
<tr>
<td>Travel, accommodation and subsistence</td>
<td>-</td>
<td>119,012</td>
<td>7,665</td>
</tr>
<tr>
<td>Printing and publishing</td>
<td>-</td>
<td>52,077</td>
<td>-</td>
</tr>
<tr>
<td>Hire charges</td>
<td>193</td>
<td>3,669</td>
<td>-</td>
</tr>
<tr>
<td>Staff costs (see note 7)</td>
<td>36,611</td>
<td>695,610</td>
<td>-</td>
</tr>
<tr>
<td>Stationery</td>
<td>325</td>
<td>6,176</td>
<td>-</td>
</tr>
<tr>
<td>Postage and distribution</td>
<td>2,391</td>
<td>45,427</td>
<td>-</td>
</tr>
<tr>
<td>Rent</td>
<td>3,349</td>
<td>63,635</td>
<td>-</td>
</tr>
<tr>
<td>Insurance</td>
<td>360</td>
<td>6,833</td>
<td>-</td>
</tr>
<tr>
<td>Audit fees</td>
<td>-</td>
<td>-</td>
<td>5,500</td>
</tr>
<tr>
<td>Bookkeeping services</td>
<td>-</td>
<td>2,718</td>
<td>-</td>
</tr>
<tr>
<td>Repairs and renewals</td>
<td>3,019</td>
<td>57,352</td>
<td>-</td>
</tr>
<tr>
<td>Software/computer supplies</td>
<td>968</td>
<td>18,386</td>
<td>-</td>
</tr>
<tr>
<td>Telephone</td>
<td>1,184</td>
<td>22,504</td>
<td>-</td>
</tr>
<tr>
<td>Bank charges</td>
<td>1,280</td>
<td>11,522</td>
<td>-</td>
</tr>
<tr>
<td>Bad and doubtful debts</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Depreciation</td>
<td>2,174</td>
<td>41,305</td>
<td>-</td>
</tr>
<tr>
<td>Loss on disposal</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
</tbody>
</table>

**Total Support Costs**

| 51,854 | 1,146,226 | 13,165 | **1,211,245** | 1,142,782 |
### 5. EXPENDITURE ON CHARITABLE ACTIVITIES

<table>
<thead>
<tr>
<th></th>
<th>2019</th>
<th>2018</th>
</tr>
</thead>
<tbody>
<tr>
<td>Grants payable</td>
<td>-</td>
<td>13,713</td>
</tr>
<tr>
<td>Event costs</td>
<td>172,167</td>
<td>168,191</td>
</tr>
<tr>
<td>Publicity</td>
<td>4,449</td>
<td>-</td>
</tr>
<tr>
<td>Professional fees</td>
<td>96,070</td>
<td>115,396</td>
</tr>
<tr>
<td>Legal fees</td>
<td>97</td>
<td>100,406</td>
</tr>
<tr>
<td>Support costs (see note 4)</td>
<td>1,146,226</td>
<td>1,081,722</td>
</tr>
<tr>
<td>Governance costs (see note 4)</td>
<td>13,165</td>
<td>14,335</td>
</tr>
<tr>
<td>Sundry expenses</td>
<td>14,910</td>
<td>7,780</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td><strong>1,447,084</strong></td>
<td><strong>1,501,543</strong></td>
</tr>
</tbody>
</table>

### 6. NET INCOME FOR THE YEAR

The income for the year is stated after charging:

<table>
<thead>
<tr>
<th></th>
<th>2019</th>
<th>2018</th>
</tr>
</thead>
<tbody>
<tr>
<td>Auditors’ remuneration:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Audit services</td>
<td>5,500</td>
<td>6,500</td>
</tr>
<tr>
<td>Non-audit services</td>
<td>2,718</td>
<td>5,192</td>
</tr>
<tr>
<td>Amortisation of website costs</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Depreciation of owned tangible assets</td>
<td>43,479</td>
<td>47,308</td>
</tr>
<tr>
<td>Loss on disposal of owned tangible assets</td>
<td>-</td>
<td>243</td>
</tr>
<tr>
<td>Pension costs</td>
<td><strong>60,841</strong></td>
<td><strong>58,064</strong></td>
</tr>
</tbody>
</table>
7. STAFF COSTS

Staff costs during the year were as follows:

<table>
<thead>
<tr>
<th></th>
<th>2019</th>
<th>2018</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Wages and salaries</strong></td>
<td>579,139</td>
<td>574,319</td>
</tr>
<tr>
<td>Social security</td>
<td>50,487</td>
<td>53,755</td>
</tr>
<tr>
<td>Pensions</td>
<td>60,841</td>
<td>58,064</td>
</tr>
<tr>
<td>Agency staff costs</td>
<td>41,754</td>
<td>11,215</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>732,221</td>
<td>697,353</td>
</tr>
</tbody>
</table>

The average number of staff employed by the charity (including trustee directors but excluding agency staff) during the year was:

<table>
<thead>
<tr>
<th></th>
<th>2019</th>
<th>2018</th>
</tr>
</thead>
<tbody>
<tr>
<td>Trustee directors</td>
<td>13</td>
<td>12</td>
</tr>
<tr>
<td>Provision of charitable services</td>
<td>22</td>
<td>23</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>35</td>
<td>35</td>
</tr>
</tbody>
</table>

No employee earned more than £60,000 per annum in either the current or previous financial year.

The key management personnel of the charity comprise the trustee directors, the company secretary and the finance manager. The total remuneration of key management personnel during the year was £103,298 (2018: £113,440).

8. TRUSTEE DIRECTORS AND CONNECTED PERSONS

No trustee director received any remuneration in the year, directly or indirectly, from the charitable company.

9. INTANGIBLE FIXED ASSETS

Website and portal costs

<table>
<thead>
<tr>
<th></th>
<th>£</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cost:</td>
<td></td>
</tr>
<tr>
<td>At 1 May 2018</td>
<td>36,151</td>
</tr>
<tr>
<td>Additions</td>
<td>20,875</td>
</tr>
<tr>
<td>Reclassification transfer</td>
<td>53,108</td>
</tr>
</tbody>
</table>

At 1 April 2018

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Cost:</td>
<td>110,134</td>
</tr>
</tbody>
</table>

Depreciation:

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>At 1 May 2018</td>
<td>36,151</td>
</tr>
<tr>
<td>At 30 April 2019</td>
<td>36,151</td>
</tr>
</tbody>
</table>

Net book value at 30 April 2019

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Cost:</td>
<td>73,983</td>
</tr>
</tbody>
</table>

10. TANGIBLE FIXED ASSETS

<table>
<thead>
<tr>
<th></th>
<th>Office equipment</th>
<th>Computer equipment</th>
<th>TOTAL</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>£</td>
<td>£</td>
<td>£</td>
</tr>
<tr>
<td>Cost:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>At 1st May 2018</td>
<td>3,690</td>
<td>220,305</td>
<td>223,995</td>
</tr>
<tr>
<td>Additions</td>
<td>4,000</td>
<td>850</td>
<td>4,850</td>
</tr>
<tr>
<td>Reclassification transfer</td>
<td>-</td>
<td>(53,108)</td>
<td>(53,108)</td>
</tr>
</tbody>
</table>

At 30th April 2019

<p>| | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Cost:</td>
<td>7,690</td>
<td>168,047</td>
</tr>
</tbody>
</table>

Depreciation:

<p>| | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>At 1st May 2018</td>
<td>1,927</td>
<td>81,264</td>
</tr>
<tr>
<td>Charge for the year</td>
<td>261</td>
<td>43,218</td>
</tr>
</tbody>
</table>

At 30th April 2019

<p>| | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Cost:</td>
<td>2,188</td>
<td>124,482</td>
</tr>
</tbody>
</table>

Net book value at 30th April 2019

<p>| | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Cost:</td>
<td>5,502</td>
<td>43,565</td>
</tr>
</tbody>
</table>

Net book value at 30th April 2018

<p>| | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Cost:</td>
<td>1,763</td>
<td>139,041</td>
</tr>
</tbody>
</table>
11. INVESTMENTS

<table>
<thead>
<tr>
<th></th>
<th>2019</th>
<th>2018</th>
</tr>
</thead>
<tbody>
<tr>
<td>Valuation brought forward at 1st May 2018</td>
<td>82,782</td>
<td>77,940</td>
</tr>
<tr>
<td>Net gain/(loss) on revaluation</td>
<td>162</td>
<td>4,842</td>
</tr>
<tr>
<td>Valuation carried forward at 30th April 2019</td>
<td>82,944</td>
<td>82,782</td>
</tr>
</tbody>
</table>

The investment is in a UK open ended investment company, held to provide an investment return for the charity.

12. DEBTORS

<table>
<thead>
<tr>
<th></th>
<th>2019</th>
<th>2018</th>
</tr>
</thead>
<tbody>
<tr>
<td>Trade debtors</td>
<td>28,984</td>
<td>94,694</td>
</tr>
<tr>
<td>Other debtors</td>
<td>4,881</td>
<td>21,432</td>
</tr>
<tr>
<td>Prepayments and accrued income</td>
<td>45,362</td>
<td>95,711</td>
</tr>
<tr>
<td></td>
<td>79,227</td>
<td>211,837</td>
</tr>
</tbody>
</table>

13. CREDITORS: Amounts falling due within one year

<table>
<thead>
<tr>
<th></th>
<th>2019</th>
<th>2018</th>
</tr>
</thead>
<tbody>
<tr>
<td>Trade creditors</td>
<td>40,383</td>
<td>55,579</td>
</tr>
<tr>
<td>Accruals</td>
<td>40,372</td>
<td>108,751</td>
</tr>
<tr>
<td>Deferred income</td>
<td>736,551</td>
<td>611,119</td>
</tr>
<tr>
<td>Social security and other taxes</td>
<td>10,604</td>
<td>2,976</td>
</tr>
<tr>
<td>Other creditors</td>
<td>147,974</td>
<td>13,224</td>
</tr>
<tr>
<td></td>
<td>975,884</td>
<td>791,649</td>
</tr>
</tbody>
</table>

The movement in deferred income is analysed as follows:

<table>
<thead>
<tr>
<th></th>
<th>2019</th>
<th>2018</th>
</tr>
</thead>
<tbody>
<tr>
<td>Deferred income brought forward</td>
<td>611,119</td>
<td>654,240</td>
</tr>
<tr>
<td>Amounts released from previous years</td>
<td>(611,119)</td>
<td>(654,240)</td>
</tr>
<tr>
<td>Income received this year deferred to later years</td>
<td>736,551</td>
<td>611,119</td>
</tr>
<tr>
<td>Deferred income carried forward</td>
<td>736,551</td>
<td>611,119</td>
</tr>
</tbody>
</table>

Deferred income relates to subscriptions and accreditations relating to post year end periods as well as branch events and workshops that were invoiced for but had not yet taken place at the year end.
14. DESIGNATED FUNDS

<table>
<thead>
<tr>
<th></th>
<th>Research fund</th>
<th>Branch funds</th>
<th>TOTAL</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>£</td>
<td>£</td>
<td>£</td>
</tr>
<tr>
<td>At 1st May 2018</td>
<td>200,000</td>
<td>-</td>
<td>200,000</td>
</tr>
<tr>
<td>Incoming resources</td>
<td>7,406</td>
<td>262,011</td>
<td>269,417</td>
</tr>
<tr>
<td>Resources expended</td>
<td>(63)</td>
<td>(216,418)</td>
<td>(216,481)</td>
</tr>
<tr>
<td>Transfers between funds</td>
<td>(7,343)</td>
<td>(45,593)</td>
<td>(52,936)</td>
</tr>
<tr>
<td>At 30th April 2019</td>
<td>200,000</td>
<td>-</td>
<td>200,000</td>
</tr>
</tbody>
</table>

**Name of fund**  
**Description, nature and purposes of the fund**

**Research fund:** Established for the provision of grants to third parties to carry out research relevant to the objectives of the Association. In November 2016 the Board decided to cap this fund at £200,000.

**Branch funds:** This represents the surplus of income over expenditure arising from branch events held. In November 2016 the Board resolved that this fund effectively represented free reserves and be classified as such.

15. UNRESTRICTED FUNDS

<table>
<thead>
<tr>
<th></th>
<th>Designated funds</th>
<th>General fund</th>
<th>TOTAL</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>£</td>
<td>£</td>
<td>£</td>
</tr>
<tr>
<td>Funds at 1st May 2018</td>
<td>200,000</td>
<td>42,410</td>
<td>242,410</td>
</tr>
<tr>
<td>Incoming resources</td>
<td>269,417</td>
<td>1,305,111</td>
<td>1,574,528</td>
</tr>
<tr>
<td>Resources expended</td>
<td>(216,481)</td>
<td>(1,282,457)</td>
<td>(1,498,938)</td>
</tr>
<tr>
<td>Gain on revaluation of investment assets</td>
<td>-</td>
<td>162</td>
<td>162</td>
</tr>
<tr>
<td>Overdeclarations of gift aid</td>
<td>-</td>
<td>(158,766)</td>
<td>(158,766)</td>
</tr>
<tr>
<td>Transfers between funds</td>
<td>(52,936)</td>
<td>52,936</td>
<td>-</td>
</tr>
<tr>
<td>Funds at 30th April 2019</td>
<td>200,000</td>
<td>(40,604)</td>
<td>159,396</td>
</tr>
</tbody>
</table>

16. ANALYSIS OF NET ASSETS BETWEEN FUNDS

<table>
<thead>
<tr>
<th></th>
<th>Designated funds</th>
<th>General fund</th>
<th>TOTAL</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>£</td>
<td>£</td>
<td>£</td>
</tr>
<tr>
<td>Funds at 1st May 2018</td>
<td>200,000</td>
<td>42,410</td>
<td>242,410</td>
</tr>
<tr>
<td>Incoming resources</td>
<td>269,417</td>
<td>1,305,111</td>
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<tr>
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<td>(1,282,457)</td>
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<td>Gain on revaluation of investment assets</td>
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<tr>
<td>Overdeclarations of gift aid</td>
<td>-</td>
<td>(158,766)</td>
<td>(158,766)</td>
</tr>
<tr>
<td>Transfers between funds</td>
<td>(52,936)</td>
<td>52,936</td>
<td>-</td>
</tr>
<tr>
<td>Funds at 30th April 2019</td>
<td>200,000</td>
<td>(40,604)</td>
<td>159,396</td>
</tr>
</tbody>
</table>
17. THE FUNDS OF THE CHARITY

At 1st May 2018
Deficit for the year

<table>
<thead>
<tr>
<th></th>
<th>£</th>
<th>£</th>
</tr>
</thead>
<tbody>
<tr>
<td>2019</td>
<td>242,410</td>
<td>(83,014)</td>
</tr>
<tr>
<td>2018 (as restated)</td>
<td><em>159,396</em></td>
<td></td>
</tr>
</tbody>
</table>

18. OPERATING LEASE COMMITMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

<table>
<thead>
<tr>
<th></th>
<th>2019</th>
<th>2018 (as restated)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Land and buildings</td>
<td>£</td>
<td>£</td>
</tr>
<tr>
<td>Other</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Expanding:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Within one year</td>
<td>-</td>
<td>1,928</td>
</tr>
<tr>
<td>Between two and five years</td>
<td>198,052</td>
<td>6,553</td>
</tr>
<tr>
<td></td>
<td>198,052</td>
<td>8,481</td>
</tr>
<tr>
<td></td>
<td>38,730</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td>-</td>
<td>11,919</td>
</tr>
<tr>
<td></td>
<td>38,730</td>
<td>11,919</td>
</tr>
</tbody>
</table>

19. CONTINGENT LIABILITIES

During the current year it became apparent that the organisation had overclaimed gift aid on members subscriptions following a change in relevant legislation that was not immediately implemented by the claims department. The trustee directors have made Her Majesty’s Revenue & Customs (HMRC) aware of the error.

A provision has been made in the financial statements for an amount of £141,828 being the trustee directors’ best estimate of what liability may arise as a result of the overclaims. This amount is included in the Statement of Financial Activities within the heading “Overdeclarations of gift aid”. Any excess or shortfall in the final liability that is agreed with HMRC will be recognised in the next period’s financial statements.

20. OTHER COMMITMENTS

As at 30th April 2019 the Association was committed to pay grant awards totalling £Nil (2018: £Nil) in respect of research activities being carried out by third parties. All such grant awards will be met from the Educational Activities fund, a designated fund established for this specific purpose.

21. POST BALANCE SHEET EVENTS

There have been no significant events affecting the financial statements since the balance sheet date.

22. TRANSACTIONS WITH TRUSTEE DIRECTORS

No trustee director or other related party was a party to any transaction with the trustee directors during the year except as disclosed in note 8 on page 47.

23. CONTROLLING RELATED PARTY

The trustee directors are the controlling related party by virtue of their office in the Company.
24. COMPANY LIMITED BY GUARANTEE

The company is limited by guarantee and does not have a share capital. The liability of each member by way of their guarantee to the company is to contribute a sum not exceeding £10 to the assets of the company if so required on the winding up of the company.

At 30th April 2019 there were 12,108 (2018: 11,776) members.