

CLEAR SKY CHILDREN'S CHARITY

England & Wales - Charity number 1140441

Details

Other names THE CLEAR SKY CHILDREN'S FOUNDATION

Status Registered

Legal form Other

Company number [07273425](#)

Registered 2011-02-15

Register [View on the Charity Commission register](#)

Contact

Address The Manor House
Little Wittenham
Abingdon
OX14 4RA

Phone 01865 362789

Email info@clear-sky.org.uk

Website www.clear-sky.org.uk

Activities

Objects: THE CHARITY'S OBJECTS (OBJECTS) ARE SPECIFICALLY RESTRICTED TO THE FOLLOWING: - THE RELIEF OF MENTAL HEALTH DIFFICULTIES FOR CHILDREN, BY PROVIDING THERAPEUTIC SERVICES TO CHILDREN AGED 3 - 18 YEARS OLD AND PROVIDING SUPPORT AND EDUCATION FOR FAMILIES AND PROFESSIONALS WORKING WITH CHILDREN

Activities: We provide one to one Play & Creative Arts Therapies to children who are struggling with emotional or behavioural difficulties. Sessions are delivered in the child's school. We work with parents on a one to one basis and in groups, and provide training to those who work with children and young people in our approach focusing on the use of play to support healthy emotional development.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, Disability
- **Who:** Children/young People, People With Disabilities

Geography

- Oxfordshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-07-31	£391,185	£315,795	-	-
2024-07-31	£317,643	£320,579	-	-
2023-07-31	£316,460	£320,579	-	-
2022-07-31	£228,050	£276,630	-	-
2021-07-31	£187,330	£230,367	-	-
2020-07-31	£219,049	£186,984	-	-

Trustees

Name	Role	Appointed
Elizabeth Anne Burnell		2020-10-26
Graham Cooper		2018-03-07
Luca Mammoliti		2025-10-28
Martyn Cooper		2024-02-22
William Maurice Stewart Dixon		2021-01-06

CLEAR SKY CHILDREN'S CHARITY

England & Wales - Charity number 1140441

Accounts

Company registration number: 07273425

Charity registration number: 1140441

Clear Sky Children's Charity

(A company limited by guarantee)

Annual Report and Financial Statements for the Year Ended 31 July 2025

Clear Sky Children's Charity

Contents

Trustees' Report	1 to 5
Independent Examiner's Report	6 to 7
Statement of Financial Activities	8 to 9
Balance Sheet	10
Notes to the Financial Statements	11 to 17

Clear Sky Children's Charity

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements and auditors' report of the charitable company for the year ended 31 July 2025.

Objectives and activities

Objects and aims

Clear Sky Children's Charity is established to support children in the South East of England who have suffered trauma in their young lives. We specialise in providing Play & Creative Arts Therapy, an effective form of support for children, to help them resolve issues that are causing them emotional distress and are being displayed through emotional or behavioural difficulties. Clear Sky aim to ultimately improve the mental health and emotional wellbeing of children who are at risk of becoming marginalised in society because of difficult life circumstances out of their control. We take a three-pronged approach to our work with children that includes Play & Creative Arts Therapy support for the individual child, support for parents and support for professionals working with children.

Play and Creative Arts Therapy (PCAT)

We provide our Play & Creative Arts Therapy service direct to schools across Oxfordshire and Berkshire (as a combination of one to one and group sessions), making our support accessible for the children who need it the most. Children are referred to us for many reasons - it may be that they are displaying challenging behaviour, they are withdrawn in class, they struggle to make and maintain friendships or that they are struggling to regulate difficult emotions. Children may be referred to us when there is something difficult going on at home, such as parental bereavement, family breakdown, domestic violence or a complex home life. In Play & Creative Arts Therapy, children can 'play out' any difficulties they may be facing to enable them to ultimately resolve any difficult feelings and to alleviate emotional and behavioural difficulties.

Parents

We provide parenting materials which aim to develop confidence and resilience as well as providing workshops where we share our skills with groups of parents to coach them in setting up weekly play time with their children to promote emotional wellbeing. During the year we delivered a series of materials for parents/carers to subscribe to. This series provides regular materials sent to parent/carer inboxes for them to use at home.

Professional training

We deliver face to face INSET and CPD training to professionals who work with children in school and other settings and deliver our two-day training courses to other therapeutic providers through our Space to Shine, Parent/Adult Child Attachment Play, Heart to Heart and Baby Bonding courses. We work with delivery partners to share this knowledge with practitioners who are outside of our region in order to meet growing demand for support from Social Services and other statutory bodies such as the NHS and the Teaching Unions. This work is also made available online. Furthermore, we support family practitioners around the globe through our online learning Institute, The Institute for Play and Attachment and schools through our Emotionally Healthy Schools platform, both of which provide CPD learning and practical skills to develop confidence and understanding. Our online platforms support over 200 members.

Clear Sky routinely assesses the outcomes of its activities and regularly evaluates its courses and training and provides reports for schools, funders and supporters on demand.

Clear Sky Children's Charity

Trustees' Report

Objectives, strategies and activities

During the year we delivered 2,268 1:1 PCAT sessions across 43 schools, predominantly in Oxfordshire. We continue to see high demand for PCAT intervention and continue to provide services to Adoption Services Thames Valley and ATV Oxford as well as delivering support through our ongoing collaboration with Oxfordshire Virtual Schools.

We delivered our professional CPD training face to face in a number of areas across the UK through our network of training partners to 412 professionals including the National Education Union and the NHS. Alongside this we developed our digital programme offers further through expansion of our online learning platform, the Institute for Play and Attachment, and in developing our new Emotionally Healthy Schools digital platform which has been rolled out to 40 Clear Sky schools. We again provided over 20 hours of CPD learning to our practitioner membership via online modules with highly respected sector professionals and delivered further face to face training to support our own team of therapists in advanced Adoption skills.

We maintain a central team of 3.5 FTE. Our team are extremely hard working and deliver an enormous amount of support to our end users.

We celebrated 10-year anniversaries with more of our partner schools who were in turn awarded with a Clear Sky plaque. Further 10-year anniversaries will be marked in 2026.

There were changes to the Trustee team; Prerana Parikh stepped down and Luca Mammoliti was appointed.

The charity raised funds close to £150k to help support its aims and objectives.

We are grateful to the following (among others) who kindly made donations or provided financial support to help us fund our work in 2024/25:

Anton Jurgens Charitable Trust

Arts Society Abingdon

Benefact Group

Bentley Small Grants Programme

Berkshire Nurses Relief in Sickness Trust

Coop Local Community Fund

Doris Field Charitable Trust

Dorchester Abbey Tea Rooms

Henley Living Advent Calendar

IQ Oxford

James Cowper Kreston Foundation

Lamplight Database Systems Ltd

Michael and Anna Wix Charitable Trust

OCF The Didcot Powerhouse Fund

OCF Step Change Fund

Clear Sky Children's Charity

Trustees' Report

OCF Well Together Fund
PF Charitable Trust
Phyllis Court Club
Samuel Storey Family Charitable Trust
Shanly Foundation
Souter Charitable Trust
Stanton Ballard Charitable Trust
Stockwell Cliffe Charitable Trust
The Ammco Trust
The Bartlett Taylor Charitable Trust
The Bouttell Bequest
The Cooper Charitable Trust
The Employment Group
The Evelyn May Charitable Trust
The Persula Foundation
The Pixel Fund
The Vandervell Foundation
The Vinehill Trust
Thrive Together
TK Maxx Foundation
Truck Trust
TV Police and Crime Commissioner
Wallingford and Didcot Rotary CF

Fundraising disclosures

Fundraising Practice

We are registered with the Fundraising Regulator and have committed to ensuring that all our fundraising is legal, open, honest and respectful. We adhere fully to the Fundraising Code of Practice.

Privacy

A revised Privacy Policy is in place and available on our website. The policy has been created in line with GDPR requirements.

Clear Sky Children's Charity

Trustees' Report

GDPR

Our data protection obligations and policies are in line with the GDPR regulations which came into effect in May 2018. Staff have received appropriate training.

Financial review

Policy on reserves

Reasons for a Reserve:

Clear Sky charges schools and other users for its services, but at subsidised rates, which means that it relies on grants and donations to cover shortfalls between revenue and costs. The receipt of grants and donations is unpredictable in terms of amounts and timing and the reserve allows for this unpredictability.

Value of Reserve:

The value of the reserve is based on the figure below which the Charity is unable to meet its financial obligations to staff, freelance staff and external contractors. Without a clear plan and forecast to remedy the situation in the short term, the Charity could not continue as a going concern.

Based on this, the reserve for 2024/25 was £28,000. The figure for 2025/26 is set at £30,000.

What it can be used for and when:

The reserve can only be spent with the agreement of the Charity Director and no less than two trustees, who must agree on a plan to increase income or decrease expenditure in order to reinstate the reserve.

Reference and Administrative Details

Charity Registration Number:	1140441
Company Registration Number:	07273425
Registered Office:	The Manor House Little Wittenham Abingdon Oxfordshire OX14 4RA
Independent Examiner:	Xeinadin South East Limited Unit 4 City Limits Danehill Reading Berkshire RG6 4UP

Clear Sky Children's Charity

Trustees' Report

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:

- William Graham Cooper
- Elizabeth Anne Burnell
- William Maurice Stewart Dixon
- Felicity May Decker (resigned 18 August 2024)
- Prerana Parikh (resigned 8 May 2025)
- Martyn Cooper
- Luca Mammoliti (appointed 28 October 2025)

Chairman: William Maurice Stewart Dixon

Structure, governance and management

Nature of governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The Charity seeks actively to appoint Trustees with specific areas of expertise to enhance its current efficiency and effectiveness.

Advertisements are placed and applicants then have the opportunity to meet and discuss, without prejudice, the operation of the charity and their possible involvement in its work. If, following this meeting, the trustee candidate is still interested in joining the trust and the trustees believe that he/she will bring additional benefit to the trust they will be formally invited to join the board of trustees.

Disclosure of information to auditor

Each trustee has taken steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information. The trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

The annual report was approved by the trustees of the charity on 14 January 2026 and signed on its behalf by:



William Maurice Stewart Dixon
Chairman and trustee

Clear Sky Children's Charity

Independent Examiner's Report to the trustees of Clear Sky Children's Charity ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 July 2025.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of Clear Sky Children's Charity as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

The notes on pages 11 to 18 form an integral part of these financial statements.

Clear Sky Children's Charity

Notes to the Financial Statements for the Year Ended 31 July 2025

Independent Examiner's Report to the trustees of Clear Sky Children's Charity ('the Company')

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Keith Westran

ICAEW

Unit 4 City Limits

Danehill

Reading

Berkshire

RG6 4UP

Date: 14/1/26

Clear Sky Children's Charity

Statement of Financial Activities for the Year Ended 31 July 2025
(Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

		Unrestricted funds	Restricted funds	Total 2025
		£	£	£
Income and Endowments from:	Note			
Donations and legacies		118,702	28,326	147,028
Charitable activities		240,278	-	240,278
Investment income	3	3,879	-	3,879
Total income		362,859	28,326	391,185
Expenditure on:				
Raising funds		(20)	-	(20)
Charitable activities		(313,275)	(2,500)	(315,775)
Total expenditure		(313,295)		(315,795)
Net income		49,564	25,826	75,390
Net movement in funds		49,564	25,826	75,390
Reconciliation of funds				
Total funds brought forward		35,937	22,196	58,133
Total funds carried forward	14	85,501	48,022	33,523

The notes on pages 11 to 18 form an integral part of these financial statements.

Clear Sky Children's Charity

Notes to the Financial Statements for the Year Ended 31 July 2025 Statement of Financial Activities for the Year Ended 31 July 2025

(Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds General £	Restricted funds £	Total 2024 £
Income and Endowments from:				
Donations and legacies		61,716	37,986	99,702
Charitable activities		217,489	-	217,489
Investment income	3	452	-	452
Total Income		<u>279,657</u>	<u>37,986</u>	<u>317,643</u>
Expenditure on:				
Raising funds		(230)	-	(230)
Charitable activities		(258,337)	(23,460)	(281,797)
Total Expenditure		<u>(258,567)</u>	<u>(23,460)</u>	<u>(28,027)</u>
Net income		<u>21,090</u>	<u>14,526</u>	<u>35,616</u>
Net movement in funds		<u>21,090</u>	<u>14,526</u>	<u>35,616</u>
Reconciliation of funds				
Total funds brought forward		14,847	7,670	22,517
Total funds carried forward	14	<u>35,937</u>	<u>22,196</u>	<u>58,133</u>

All of the charity's activities derive from continuing operations during the above two periods.
The funds breakdown for 2024 is shown in note 14.

Clear Sky Children's Charity
(Registration number: 07273425)
Balance Sheet as at 31 July 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	9	206	275
Current assets			
Stocks	10	5,116	5,453
Debtors	11	3,289	259
Cash at bank and in hand	12	135,057	60,721
		143,668	66,433
Creditors: Amounts falling due within one year	13	(10,145)	(8,575)
Net current assets		133,523	57,858
Net assets		133,523	58,133
Funds of the charity:			
Restricted income funds			
Restricted funds		48,022	22,196
Unrestricted income funds			
Unrestricted funds		85,501	35,937
Total Funds	14	133,523	58,133

For the financial year ending 31 July 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and

The notes on pages 11 to 18 form an integral part of these financial statements.

Clear Sky Children's Charity

Notes to the Financial Statements for the Year Ended 31 July 2025

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

The financial statements on pages 8 to 17 were approved by the trustees, and authorised for issue on 14 January 2026 and signed on their behalf by:



.....
William Maurice Stewart Dixon
Chairman and trustee

Clear Sky Children's Charity

1 Charity status

The charity is limited by guarantee, incorporated in England & Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £Nil towards the assets of the charity in the event of liquidation.

The address of its registered office is:

The Manor House
Little Wittenham
Abingdon
Oxfordshire
OX14 4RA

These financial statements were authorised for issue by the trustees on 14 January 2026.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared 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 UK and Republic of Ireland (FRS 102)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

Clear Sky Children's Charity 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 notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income and endowments

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

The notes on pages 11 to 18 form an integral part of these financial statements.

Clear Sky Children's Charity

Notes to the Financial Statements for the Year Ended 31 July 2025

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. 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.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

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.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £250.00 or more are initially recorded at cost.

Clear Sky Children's Charity

Notes to the Financial Statements for the Year Ended 31 July 2025

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Computer equipment	25% on reducing balance
Stock	

Stock is valued at the lower of cost and estimated selling price less costs to complete and sell, after due regard for obsolete and slow moving stocks. Cost is determined using the first-in, first-out (FIFO).

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Foreign exchange

Transactions in foreign currencies are recorded at the rate of exchange at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies at the balance sheet date are reported at the rates of exchange prevailing at that date.

The results of overseas operations are translated at the average rates of exchange during the period and their balance sheets at the rates ruling at the balance sheet date. Exchange differences arising on translation of the opening net assets and results of overseas operations are reported in other comprehensive income and accumulated in equity (attributed to non-controlling interests as appropriate).

Clear Sky Children's Charity

Notes to the Financial Statements for the Year Ended 31 July 2025

Other exchange differences are recognised in the Statement of Financial Activities in the period in which they arise except for:

- 1) exchange differences on transactions entered into to hedge certain foreign currency risks (see above);
- 2) exchange differences arising on gains or losses on non-monetary items which are recognised in other comprehensive income; and
- 3) in the case of the consolidated financial statements, exchange differences on monetary items receivable from or payable to a foreign operation for which settlement is neither planned nor likely to occur (therefore forming part of the net investment in the foreign operation), which are recognised in other comprehensive income and reported under equity.

Fund structure

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees. Restricted funds can only be used for particular restricted purposes within the objects of the charity.

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements. Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

3 Investment income

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Interest receivable and similar income;			
Interest receivable on bank deposits	<u>3,879</u>	<u>3,879</u>	<u>452</u>

Clear Sky Children's Charity

Notes to the Financial Statements for the Year Ended 31 July 2025

4 Net incoming/outgoing resources

Net incoming resources for the year include:

	2025 £	2024 £
Depreciation of fixed assets	<u>69</u>	<u>92</u>

5 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

6 Staff costs

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2025 No	2024 No
Play therapists	1	1
Management	1	1
Administration	<u>2</u>	<u>2</u>
	<u>4</u>	<u>4</u>

No employee received emoluments of more than £60,000 during the year.

7 Independent examiner's remuneration

	2025 £	2024 £
Other fees to examiners		
Examination-related assurance services	<u>2,800</u>	<u>2,700</u>

Clear Sky Children's Charity

Notes to the Financial Statements for the Year Ended 31 July 2025

8 Taxation

The charity is a registered charity and is therefore exempt from taxation.

9 Tangible fixed assets

	Furniture and equipment £	Total £
Costs		
At 1 August 2024	3,563	3,563
At 31 July 2025	3,563	3,563
Depreciation		
At 1 August 2024	3,288	3,288
Charge for the year	69	69
At 31 July 2025	3,357	3,357
Net book value		
At 31 July 2025	206	206
At 31 July 2024		275
10. Stock		
	2025 £	2024 £
Stocks	5,111	5,453
11. Debtors		
	2025 £	2024 £
Trade debtors	3,289	259
12 Cash and cash equivalents		
	2025 £	2024 £
Cash	135,057	60,721

Clear Sky Children's Charity

Notes to the Financial Statements for the Year Ended 31 July 2025

13 Creditors: amounts falling due within one year

	2024 £	2025 £
Trade creditors	1,683	2,913
Accruals	8,462	5,662
	<u>10,145</u>	<u>8,575</u>

14 Funds

	Balance at 1 August 2024 £	Incoming resources £	Resources expended £	Balance at 31 July 2025 £
Unrestricted funds				
General	35,937	362,859	(313,295)	85,501
Restricted funds	22,196	28,326	(2,500)	48,022
Total funds	<u>58,133</u>	<u>391,185</u>	<u>(315,795)</u>	<u>133,523</u>
	Balance at 1 August 2023 £	Incoming resources £	Resources expended £	Balance at 31 July 2024 £
Unrestricted funds				
General	14,847	279,657	(258,567)	35,937
Restricted funds	7,670	37,986	(23,460)	22,196
Total funds	<u>22,517</u>	<u>317,643</u>	<u>(282,027)</u>	<u>58,133</u>

15 Related party transactions

There were no related party transactions in the year.

CLEAR SKY CHILDREN'S CHARITY

England & Wales - Charity number 1140441

Accounts

Company registration number: 07273425

Charity registration number: 1140441

Clear Sky Children's Charity

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 July 2024

Clear Sky Children's Charity

Contents

Trustees' Report	1 to 5
Independent Examiner's Report	6
Statement of Financial Activities	7 to 8
Balance Sheet	9
Notes to the Financial Statements	10 to 17

Clear Sky Children's Charity

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements and auditors' report of the charitable company for the year ended 31 July 2024.

Objectives and activities

Objects and aims

Clear Sky Children's Charity is established to support children in the South East of England who have suffered trauma in their young lives. We specialise in providing Play & Creative Arts Therapy, an effective form of support for children, to help them resolve issues that are causing them emotional distress and are being displayed through emotional or behavioural difficulties. Clear Sky aim to ultimately improve the mental health and emotional wellbeing of children who are at risk of becoming marginalised in society because of difficult life circumstances out of their control. We take a three-pronged approach to our work with children that includes Play & Creative Arts Therapy support for the individual child, support for parents and support for professionals working with children.

Play and Creative Arts Therapy (PCAT)

We provide our Play & Creative Arts Therapy service direct to schools across Oxfordshire and Berkshire (as a combination of one to one and group sessions), making our support accessible for the children who need it the most. Children are referred to us for many reasons - it may be that they are displaying challenging behaviour, they are withdrawn in class, they struggle to make and maintain friendships or that they are struggling to regulate difficult emotions. Children may be referred to us when there is something difficult going on at home, such as parental bereavement, family breakdown, domestic violence or a complex home life. In Play & Creative Arts Therapy, children can 'play out' any difficulties they may be facing to enable them to ultimately resolve any difficult feelings and to alleviate emotional and behavioural difficulties.

Parents

We provide parenting materials which aim to develop confidence and resilience as well as providing workshops where we share our skills with groups of parents to coach them in setting up weekly play time with their children to promote emotional wellbeing. During the year we delivered a series of materials for parents/carers to subscribe to. This series provides regular materials sent to parent/carer inboxes for them to use at home.

Professional training

We deliver face to face INSET and CPD training to professionals who work with children in school and other settings and deliver our two-day training courses to other therapeutic providers through our Space to Shine, Adult Child Attachment Play, Heart to Heart and Baby Bonding courses. We work with delivery partners to share this knowledge with practitioners who are outside of our region in order to meet growing demand for support from Social Services and other statutory bodies such as the NHS and the Teaching Unions. This work is also made available online. Furthermore, we support family practitioners around the globe through our online learning Institute, The Institute for Play and Attachment. Our Institute has approximately 100 subscribed members.

Clear Sky routinely assesses the outcomes of its activities and regularly evaluates its courses and training and provides reports for schools, funders and supporters on demand.

Clear Sky Children's Charity

Trustees' Report

Objectives, strategies and activities

During the year we delivered well over 2000 PCAT sessions to 43 schools, predominantly in Oxfordshire. We continue to see high demand for PCAT intervention, and have been successful in applying for bids to deliver to Adoption Services Thames Valley and Oxford as well as our ongoing collaboration with Oxfordshire Virtual Schools.

We delivered our professional CPD training face to face in a number of areas across the UK through our network of training partners. Alongside this we developed our digital programme offers to include PCAP online as well as Fundraising for Good, Baby Bonding and our IPA Learning Institute. In total we trained nearly 300 professionals in our digital programmes across the year. We provided over 20 hours of CPD learning to our membership via online modules with highly respected sector professionals.

We ran our first Power of Play Conference in November. The feedback from this event was extremely positive with many attendees wishing to book for the following event immediately.

We maintain a central team of 3.5 FTE. Our team are extremely hard working and deliver an enormous amount of support to our end users.

We celebrated 10 year anniversaries with some of our schools who were in turn awarded with a Clear Sky plaque. Further 10 year anniversaries will be marked in 2024.

There were changes to the Trustee team; Prerana Parikh and Martyn Cooper were appointed and Felicity Decker stepped down.

The charity raised funds close to £100k to help support its aims and objectives.

Fundraising disclosures

Fundraising Practice

We are registered with the Fundraising Regulator and have committed to ensuring that all our fundraising is legal, open, honest and respectful. We adhere fully to the Fundraising Code of Practice.

Privacy

A revised Privacy Policy is in place and available on our website. The policy has been created in line with GDPR requirements.

GDPR

Our data protection obligations and policies are in line with the GDPR regulations which came into effect in May 2018. Staff have received appropriate training.

Clear Sky Children's Charity

Trustees' Report

We are grateful to the following (among others) who kindly made donations or provided financial support to help us fund our work in 2023/24:

All Souls College
Arts Society Abingdon
Arts Society Goring
Bartlett Taylor Charitable Trust
Bentley Foundation
Cooper Charitable Trust
Didcot Girls School/First Give
Grand Order of Water Rats
Helen Roll Charitable Trust
Michael and Anna Wix Charitable Trust
Oxford Community Foundation
Sandra Charitable Trust
Shanly Foundation
Souter Charitable Trust
St Peter's Didcot
Tesco's Stronger Starts
The Belacqua Charitable Trust
The Berkshire Nurses & Relief in Sickness Trust
The Big Give Arts 4 Impact
The Champniss Charitable Trust
The Christopher Laing Charitable Trust
The Cumber Family Charitable Trust
The Doris Field Charitable Trust
The Englefield Charitable Trust
The Felicity Wilde Charitable Trust
The Fore
The Helianthus Charitable Trust
The Lenox Hannay Charitable Trust
The Makers of Playing Cards Charitable Trust
The Marsh Charitable Trust
The Persula Foundation
The PF Charitable Trust
The Samuel Storey Family Charitable Trust
The Sir Jules Thorn Charitable Trust
The Stanton Ballard Charitable Trust
The Syder Foundation
The Truck Trust
The Vandervell Foundation
Turners Court Youth Trust
Wallingford and Didcot Rotary Charitable Foundation

Clear Sky Children's Charity

Trustees' Report

Financial review

Policy on reserves

Reasons for a Reserve:

Clear Sky charges schools and other users for its services, but at subsidised rates, which means that it relies on grants and donations to cover shortfalls between revenue and costs. The receipt of grants and donations is unpredictable in terms of amounts and timing and the reserve allows for this unpredictability.

Value of Reserve:

The value of the reserve is based on the figure below which the Charity is unable to meet its financial obligations to staff, freelance staff and external contractors. Without a clear plan and forecast to remedy the situation in the short term, the Charity could not continue as a going concern.

Based on this, the reserve for 2023/24 was £27,000. The figure for 2024/25 is set at £28,000.

What it can be used for and when:

The reserve can only be spent with the agreement of the Charity Director and no less than two trustees, who must agree on a plan to increase income or decrease expenditure in order to reinstate the reserve.

Reference and Administrative Details

Charity Registration Number:	1140441
Company Registration Number:	07273425
Registered Office:	The Manor House Little Wittenham Abingdon Oxfordshire OX14 4RA
Independent Examiner:	Woodwhite Accountants Ltd Unit 4 City Limits Danehill Reading Berkshire RG6 4UP

Clear Sky Children's Charity

Trustees' Report

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:

- William Graham Cooper
- Elizabeth Anne Burnell
- William Maurice Stewart Dixon
- Kim Rawlingson (resigned 12 December 2023)
- Felicity May Decker (resigned 18 August 2024)
- Prerana Parikh (appointed 2 February 2024)
- Martyn Cooper (appointed 22 February 2024)

Chairman: William Maurice Stewart Dixon

Structure, governance and management

Nature of governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The Charity seeks actively to appoint Trustees with specific areas of expertise to enhance its current efficiency and effectiveness.

Advertisements are placed and applicants then have the opportunity to meet and discuss, without prejudice, the operation of the charity and their possible involvement in its work. If, following this meeting, the trustee candidate is still interested in joining the trust and the trustees believe that he/she will bring additional benefit to the trust they will be formally invited to join the board of trustees.

Disclosure of information to auditor

Each trustee has taken steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information. The trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

The annual report was approved by the trustees of the charity on 14 January 2025 and signed on its behalf by:

.....
William Maurice Stewart Dixon
Chairman and trustee

Clear Sky Children's Charity

Independent Examiner's Report to the trustees of Clear Sky Children's Charity ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 July 2024.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of Clear Sky Children's Charity as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

.....
Keith Westran
ICAEW

Unit 4 City Limits
Danehill
Reading
Berkshire
RG6 4UP

Date:.....

Clear Sky Children's Charity

Statement of Financial Activities for the Year Ended 31 July 2024 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £
Income and Endowments from:				
Donations and legacies		61,716	37,986	99,702
Charitable activities		217,489	-	217,489
Investment income	3	<u>452</u>	<u>-</u>	<u>452</u>
Total income		<u>279,657</u>	<u>37,986</u>	<u>317,643</u>
Expenditure on:				
Raising funds		(230)	-	(230)
Charitable activities		<u>(258,337)</u>	<u>(23,460)</u>	<u>(281,797)</u>
Total expenditure		<u>(258,567)</u>	<u>(23,460)</u>	<u>(282,027)</u>
Net income		<u>21,090</u>	<u>14,526</u>	<u>35,616</u>
Net movement in funds		21,090	14,526	35,616
Reconciliation of funds				
Total funds brought forward		<u>14,847</u>	<u>7,670</u>	<u>22,517</u>
Total funds carried forward	14	<u>35,937</u>	<u>22,196</u>	<u>58,133</u>
		Unrestricted funds General £	Restricted funds £	Total 2023 £
Income and Endowments from:				
Donations and legacies		45,203	34,854	80,057
Charitable activities		235,947	-	235,947
Investment income	3	<u>456</u>	<u>-</u>	<u>456</u>
Total Income		<u>281,606</u>	<u>34,854</u>	<u>316,460</u>
Expenditure on:				
Raising funds		(184)	-	(184)
Charitable activities		<u>(293,211)</u>	<u>(27,184)</u>	<u>(320,395)</u>
Total Expenditure		<u>(293,395)</u>	<u>(27,184)</u>	<u>(320,579)</u>
Net (expenditure)/income		<u>(11,789)</u>	<u>7,670</u>	<u>(4,119)</u>
Net movement in funds		(11,789)	7,670	(4,119)
Reconciliation of funds				
Total funds brought forward		<u>26,636</u>	<u>-</u>	<u>26,636</u>
Total funds carried forward	14	<u>14,847</u>	<u>7,670</u>	<u>22,517</u>

The notes on pages 10 to 17 form an integral part of these financial statements.

Clear Sky Children's Charity

Statement of Financial Activities for the Year Ended 31 July 2024 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2023 is shown in note 14.

The notes on pages 10 to 17 form an integral part of these financial statements.

Clear Sky Children's Charity
(Registration number: 07273425)
Balance Sheet as at 31 July 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	9	275	367
Current assets			
Stocks	10	5,453	-
Debtors	11	259	2,752
Cash at bank and in hand	12	<u>60,721</u>	<u>38,317</u>
		66,433	41,069
Creditors: Amounts falling due within one year	13	<u>(8,575)</u>	<u>(18,919)</u>
Net current assets		<u>57,858</u>	<u>22,150</u>
Net assets		<u><u>58,133</u></u>	<u><u>22,517</u></u>
Funds of the charity:			
Restricted income funds			
Restricted funds		22,196	7,670
Unrestricted income funds			
Unrestricted funds		<u>35,937</u>	<u>14,847</u>
Total funds	14	<u><u>58,133</u></u>	<u><u>22,517</u></u>

For the financial year ending 31 July 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 7 to 17 were approved by the trustees, and authorised for issue on 14 January 2025 and signed on their behalf by:

.....
William Maurice Stewart Dixon
Chairman and trustee

The notes on pages 10 to 17 form an integral part of these financial statements.

Clear Sky Children's Charity

Notes to the Financial Statements for the Year Ended 31 July 2024

1 Charity status

The charity is limited by guarantee, incorporated in England & Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £Nil towards the assets of the charity in the event of liquidation.

The address of its registered office is:

The Manor House
Little Wittenham
Abingdon
Oxfordshire
OX14 4RA

These financial statements were authorised for issue by the trustees on 14 January 2025.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared 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 UK and Republic of Ireland (FRS 102)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

Clear Sky Children's Charity 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 notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income and endowments

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Clear Sky Children's Charity

Notes to the Financial Statements for the Year Ended 31 July 2024

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. 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.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

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.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £250.00 or more are initially recorded at cost.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Computer equipment	25% on reducing balance

Stock

Stock is valued at the lower of cost and estimated selling price less costs to complete and sell, after due regard for obsolete and slow moving stocks. Cost is determined using the first-in, first-out (FIFO).

Clear Sky Children's Charity

Notes to the Financial Statements for the Year Ended 31 July 2024

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Foreign exchange

Transactions in foreign currencies are recorded at the rate of exchange at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies at the balance sheet date are reported at the rates of exchange prevailing at that date.

The results of overseas operations are translated at the average rates of exchange during the period and their balance sheets at the rates ruling at the balance sheet date. Exchange differences arising on translation of the opening net assets and results of overseas operations are reported in other comprehensive income and accumulated in equity (attributed to non-controlling interests as appropriate).

Other exchange differences are recognised in the Statement of Financial Activities in the period in which they arise except for:

- 1) exchange differences on transactions entered into to hedge certain foreign currency risks (see above);
- 2) exchange differences arising on gains or losses on non-monetary items which are recognised in other comprehensive income; and
- 3) in the case of the consolidated financial statements, exchange differences on monetary items receivable from or payable to a foreign operation for which settlement is neither planned nor likely to occur (therefore forming part of the net investment in the foreign operation), which are recognised in other comprehensive income and reported under equity.

Clear Sky Children's Charity

Notes to the Financial Statements for the Year Ended 31 July 2024

Fund structure

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees. Restricted funds can only be used for particular restricted purposes within the objects of the charity.

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements. Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

3 Investment income

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Interest receivable and similar income;			
Interest receivable on bank deposits	452	452	456

4 Net incoming/outgoing resources

Net incoming/(outgoing) resources for the year include:

	2024 £	2023 £
Depreciation of fixed assets	92	123

5 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

6 Staff costs

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

Clear Sky Children's Charity

Notes to the Financial Statements for the Year Ended 31 July 2024

	2024	2023
	No	No
Play therapists	1	1
Management	1	1
Administration	2	2
	<u>4</u>	<u>4</u>

No employee received emoluments of more than £60,000 during the year.

Clear Sky Children's Charity

Notes to the Financial Statements for the Year Ended 31 July 2024

7 Independent examiner's remuneration

	2024	2023
	£	£
Other fees to examiners		
Examination-related assurance services	<u>2,700</u>	<u>2,430</u>

Clear Sky Children's Charity

Notes to the Financial Statements for the Year Ended 31 July 2024

8 Taxation

The charity is a registered charity and is therefore exempt from taxation.

9 Tangible fixed assets

	Furniture and equipment £	Total £
Cost		
At 1 August 2023	<u>3,563</u>	<u>3,563</u>
At 31 July 2024	<u>3,563</u>	<u>3,563</u>
Depreciation		
At 1 August 2023	3,196	3,196
Charge for the year	<u>92</u>	<u>92</u>
At 31 July 2024	<u>3,288</u>	<u>3,288</u>
Net book value		
At 31 July 2024	<u>275</u>	<u>275</u>
At 31 July 2023	<u>367</u>	<u>367</u>

10 Stock

	2024 £
Stocks	<u>5,453</u>

11 Debtors

	2024 £	2023 £
Trade debtors	<u>259</u>	<u>2,752</u>

12 Cash and cash equivalents

	2024 £	2023 £
Cash at bank	<u>60,721</u>	<u>38,317</u>

13 Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	2,913	11,178
Accruals	<u>5,662</u>	<u>7,741</u>
	<u>8,575</u>	<u>18,919</u>

Clear Sky Children's Charity

Notes to the Financial Statements for the Year Ended 31 July 2024

14 Funds

	Balance at 1 August 2023 £	Incoming resources £	Resources expended £	Balance at 31 July 2024 £
Unrestricted funds				
General	14,847	279,657	(258,567)	35,937
Restricted funds	7,670	37,986	(23,460)	22,196
Total funds	22,517	317,643	(282,027)	58,133
	Balance at 1 August 2022 £	Incoming resources £	Resources expended £	Balance at 31 July 2023 £
Unrestricted funds				
General	26,636	281,606	(293,395)	14,847
Restricted funds	-	34,854	(27,184)	7,670
Total funds	26,636	316,460	(320,579)	22,517

15 Related party transactions

There were no related party transactions in the year.

CLEAR SKY CHILDREN'S CHARITY

England & Wales - Charity number 1140441

Accounts

Company registration number: 07273425

Charity registration number: 1140441

Clear Sky Children's Charity

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 July 2023

Clear Sky Children's Charity

Contents

Trustees' Report	1 to 5
Independent Examiner's Report	6
Statement of Financial Activities	7 to 8
Balance Sheet	9
Notes to the Financial Statements	10 to 17

Clear Sky Children's Charity

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements and auditors' report of the charitable company for the year ended 31 July 2023.

Objectives and activities

Objects and aims

Clear Sky Children's Charity is established to support children who have suffered trauma in their young lives and who may be suffering from emotional or behavioural issues. We specialise in providing Play & Creative Arts Therapy, an effective form of support for children, to help them resolve issues that are causing them emotional distress and are being displayed through emotional or behavioural difficulties. Clear Sky aim to ultimately improve the mental health and emotional wellbeing of children who are at risk of becoming marginalised in society because of difficult life circumstances out of their control. We take a three-pronged approach to our work with children that includes Play & Creative Arts Therapy support for the individual child, support for parents and support for professionals working with children.

We provide our Play & Creative Arts Therapy service directly to schools across Oxfordshire and Berkshire (as a combination of one to one and group sessions), making our support accessible for the children who need it the most. Children are referred to us for many reasons - it may be that they are displaying challenging behaviour, they are withdrawn in class, they struggle to make and maintain friendships or that they are struggling to regulate difficult emotions. Children may be referred to us when there is something difficult going on at home, such as parental bereavement, family breakdown, domestic violence or a complex home life. In Play & Creative Arts Therapy, children can 'play out' any difficulties they may be facing to enable them to ultimately resolve any difficult feelings and to alleviate emotional and behavioural difficulties.

We provide parenting support workshops where we share our skills with groups of parents to coach them in setting up weekly play time with their children to promote emotional wellbeing. We also provide tools and resources for parents to use at home with their children.

We deliver INSET and CPD training to all professionals who work with children in school and other settings and both online and face to face two-day training courses to other therapeutic providers through our Space to Shine, Adult Child Attachment Play, Heart to Heart and Baby Bonding courses. We also support family practitioners around the globe through our online learning Institute, The Institute for Play and Attachment.

Clear Sky assesses the outcomes of its activities and regularly evaluates its courses and training.

Clear Sky Children's Charity

Trustees' Report

Objectives, strategies and activities

During the year we exceeded our anticipated delivery of therapeutic support to schools in our region.

In total we delivered in excess of 2390 therapeutic sessions across the year in schools, supporting over 140 children and saw a further uplift of 28% in school referrals.

We delivered our professional CPD training to 190 individuals.

We continued to work with two licensed training partners to deliver our professional Attachment Play 'train the trainer' training courses in Manchester and Staffordshire, generating additional qualified practitioners in other UK regions. We curate a register of 190 licensed practitioners across the UK.

We successfully delivered training to NHS Rochdale, Warwickshire Council and the DofE's T Levels training partners during the year.

We maintained a high level of engagement to our learning Institute and provided in excess of 30 hours of online CPD through 12 video modules across the year as well as hosting our first Power of Play Conference in October 2023.

Our small central staff team of 3 (FTE) continues to deliver all of our services, with minimal overheads, ensuring that our running costs remain very lean, maximising the charitable use of funds and donations.

The charity raised funds in excess of £80k to enable us to deliver therapeutic activities across the year through a number of projects and initiatives.

Fundraising disclosures

Fundraising Practice

We are registered with the Fundraising Regulator and have committed to ensuring that all our fundraising is legal, open, honest and respectful. We adhere fully to the Fundraising Code of Practice.

Privacy

A revised Privacy Policy is in place and available on our website. The policy has been created in line with GDPR requirements.

GDPR

Our data protection obligations and policies are in line with the GDPR regulations which came into effect in May 2018. Staff have received appropriate training.

Clear Sky Children's Charity

Trustees' Report

We are grateful to the following (among others) who kindly made donations or provided financial support to help us fund our work in 2022/23:

All Souls College
Arts Society Abingdon
Arts Society Goring
Didcot Girls School
Didcot Powerhouse
Doris Field Charitable Trust
Grand Order of the Water Rats
Hasluck Charitable Trust
Hedley Foundation
Henhurst Charitable Trust
Isla Foundation
Karen June Thornton Charitable Trust
Magic Little Grants
Mr & Mrs J A Pye's Charitable Settlement
PF Charitable Trust
Samuel Storey Family Charitable Trust
Sandra Charitable Trust
St Michaels & All Saints Charities
Starbucks (Abingdon)
Stockwell/Cliffe Charitable Trust
The 7 Stars Foundation
The Albert Hunt Charitable Trust
The Ammco Charitable Trust
The Bartlett Taylor Charitable Trust
The Borrow Charitable Trust
The Champness Charitable Trust
The Christopher Laing Foundation
The Cooper Charitable Trust
The Makers of Playing Cards
The Michael & Anna Wix Charitable Trust
The Persula Foundation
The Stanton Ballard Charitable Trust
The Souter Charitable Trust
The Pixel Fund Turners Court Youth Trust
The Vandervell Foundation
WI South Moreton

Financial review

All funding in the year has been from voluntary donations and grants.

The total received from donations and grants was £80,057 (2022: £45,445). There was a deficit of income over expenditure of £4,119 (2022: £48,580) for the year.

The total cumulative general fund carried forward at the year-end was £14,847 (2022: £26,636) and the restricted fund was £7,670 (2022: £Nil).

The major items of expenditure were salaries paid to the trained play and creative arts therapists.

Clear Sky Children's Charity

Trustees' Report

Policy on reserves

Reasons for a Reserve:

Clear Sky charges schools and other users for its services, but at subsidised rates, which means that it relies on grants and donations to cover shortfalls between revenue and costs. The receipt of grants and donations is unpredictable in terms of amounts and timing and the reserve allows for this unpredictability.

Value of Reserve:

The value of the reserve is based on the figure below which the Charity is unable to meet its financial obligations to staff, freelance staff and external contractors. Without a clear plan and forecast to remedy the situation in the short term, the Charity could not continue as a going concern.

Based on this, the reserve for 2022/23 was £26,000. The figure for 2023/24 is set at £27,000.

What it can be used for and when:

The reserve can only be spent with the agreement of the Charity Director and no less than two trustees, who must agree on a plan to increase income or decrease expenditure in order to reinstate the reserve.

Reference and Administrative Details

Charity Registration Number:	1140441
Company Registration Number:	07273425
Registered Office:	The Manor House Little Wittenham Abingdon Oxfordshire OX14 4RA
Independent Examiner:	Woodwhite Accountants Ltd Unit 4 City Limits Danehill Reading Berkshire RG6 4UP

Clear Sky Children's Charity

Trustees' Report

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:

- William Graham Cooper
- Elizabeth Anne Burnell
- William Maurice Stewart Dixon
- Kim Rawlingson (appointed 21 November 2022 and resigned 12 December 2023)
- Felicity May Decker

Structure, governance and management

Nature of governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The Charity seeks actively to appoint Trustees with specific areas of expertise to enhance its current efficiency and effectiveness.

Advertisements are placed and applicants then have the opportunity to meet and discuss, without prejudice, the operation of the charity and their possible involvement in its work. If, following this meeting, the trustee candidate is still interested in joining the trust and the trustees believe that he/she will bring additional benefit to the trust they will be formally invited to join the board of trustees.

Disclosure of information to auditor

Each trustee has taken steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information. The trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

The annual report was approved by the trustees of the charity on 29 January 2024 and signed on its behalf by:



Elizabeth Anne Burnell
Trustee

Clear Sky Children's Charity

Independent Examiner's Report to the trustees of Clear Sky Children's Charity ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 July 2023.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of Clear Sky Children's Charity as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Keith Westran
ICAEW

Unit 4 City Limits
Danehill
Reading
Berkshire
RG6 4UP

29 January 2024

Clear Sky Children's Charity

Statement of Financial Activities for the Year Ended 31 July 2023 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £
Income and Endowments from:				
Donations and legacies		45,203	34,854	80,057
Charitable activities		235,947	-	235,947
Investment income	3	456	-	456
Total income		<u>281,606</u>	<u>34,854</u>	<u>316,460</u>
Expenditure on:				
Raising funds		(184)	-	(184)
Charitable activities		(293,211)	(27,184)	(320,395)
Total expenditure		<u>(293,395)</u>	<u>(27,184)</u>	<u>(320,579)</u>
Net (expenditure)/income		<u>(11,789)</u>	<u>7,670</u>	<u>(4,119)</u>
Net movement in funds		(11,789)	7,670	(4,119)
Reconciliation of funds				
Total funds brought forward		26,636	-	26,636
Total funds carried forward	13	<u>14,847</u>	<u>7,670</u>	<u>22,517</u>
			Unrestricted funds General £	Total 2022 £
Income and Endowments from:				
Donations and legacies			45,445	45,445
Charitable activities			182,589	182,589
Investment income	3		16	16
Total Income			<u>228,050</u>	<u>228,050</u>
Expenditure on:				
Raising funds			(404)	(404)
Charitable activities			(276,226)	(276,226)
Total Expenditure			<u>(276,630)</u>	<u>(276,630)</u>
Net expenditure			<u>(48,580)</u>	<u>(48,580)</u>
Net movement in funds			(48,580)	(48,580)
Reconciliation of funds				
Total funds brought forward			75,216	75,216
Total funds carried forward	13		<u>26,636</u>	<u>26,636</u>

The notes on pages 10 to 17 form an integral part of these financial statements.

Clear Sky Children's Charity

**Statement of Financial Activities for the Year Ended 31 July 2023
(Including Income and Expenditure Account and Statement of Total Recognised Gains
and Losses)**

All of the charity's activities derive from continuing operations during the above two periods.
The funds breakdown for 2022 is shown in note 13.

The notes on pages 10 to 17 form an integral part of these financial statements.

Clear Sky Children's Charity

(Registration number: 07273425)
Balance Sheet as at 31 July 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	9	367	490
Current assets			
Debtors	10	2,752	275
Cash at bank and in hand	11	<u>38,317</u>	<u>40,462</u>
		41,069	40,737
Creditors: Amounts falling due within one year	12	<u>(18,919)</u>	<u>(14,591)</u>
Net current assets		<u>22,150</u>	<u>26,146</u>
Net assets		<u>22,517</u>	<u>26,636</u>
Funds of the charity:			
Restricted income funds			
Restricted funds		7,670	-
Unrestricted income funds			
Unrestricted funds		<u>14,847</u>	<u>26,636</u>
Total funds	13	<u>22,517</u>	<u>26,636</u>

For the financial year ending 31 July 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 7 to 17 were approved by the trustees, and authorised for issue on 29 January 2024 and signed on their behalf by:



Elizabeth Anne Burnell
Trustee

The notes on pages 10 to 17 form an integral part of these financial statements.

Clear Sky Children's Charity

Notes to the Financial Statements for the Year Ended 31 July 2023

1 Charity status

The charity is limited by guarantee, incorporated in England & Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £Nil towards the assets of the charity in the event of liquidation.

The address of its registered office is:

The Manor House
Little Wittenham
Abingdon
Oxfordshire
OX14 4RA

These financial statements were authorised for issue by the trustees on 29 January 2024.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared 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 UK and Republic of Ireland (FRS 102)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

Clear Sky Children's Charity 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 notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income and endowments

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Clear Sky Children's Charity

Notes to the Financial Statements for the Year Ended 31 July 2023

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. 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.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

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.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £250.00 or more are initially recorded at cost.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Clear Sky Children's Charity

Notes to the Financial Statements for the Year Ended 31 July 2023

Asset class	Depreciation method and rate
Computer equipment	25% on reducing balance

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Foreign exchange

Transactions in foreign currencies are recorded at the rate of exchange at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies at the balance sheet date are reported at the rates of exchange prevailing at that date.

The results of overseas operations are translated at the average rates of exchange during the period and their balance sheets at the rates ruling at the balance sheet date. Exchange differences arising on translation of the opening net assets and results of overseas operations are reported in other comprehensive income and accumulated in equity (attributed to non-controlling interests as appropriate).

Other exchange differences are recognised in the Statement of Financial Activities in the period in which they arise except for:

- 1) exchange differences on transactions entered into to hedge certain foreign currency risks (see above);
- 2) exchange differences arising on gains or losses on non-monetary items which are recognised in other comprehensive income; and
- 3) in the case of the consolidated financial statements, exchange differences on monetary items receivable from or payable to a foreign operation for which settlement is neither planned nor likely to occur (therefore forming part of the net investment in the foreign operation), which are recognised in other comprehensive income and reported under equity.

Clear Sky Children's Charity

Notes to the Financial Statements for the Year Ended 31 July 2023

Fund structure

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees. Restricted funds can only be used for particular restricted purposes within the objects of the charity.

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements. Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

3 Investment income

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Interest receivable and similar income;			
Interest receivable on bank deposits	456	456	16

4 Net incoming/outgoing resources

Net outgoing resources for the year include:

	2023 £	2022 £
Depreciation of fixed assets	123	163

5 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

6 Staff costs

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

Clear Sky Children's Charity

Notes to the Financial Statements for the Year Ended 31 July 2023

	2023	2022
	No	No
Play therapists	1	1
Management	1	1
Administration	2	2
	<u>4</u>	<u>4</u>
	<u>4</u>	<u>4</u>

No employee received emoluments of more than £60,000 during the year.

Clear Sky Children's Charity

Notes to the Financial Statements for the Year Ended 31 July 2023

7 Independent examiner's remuneration

	2023 £	2022 £
Other fees to examiners		
Examination-related assurance services	<u>2,430</u>	<u>2,430</u>

Clear Sky Children's Charity

Notes to the Financial Statements for the Year Ended 31 July 2023

8 Taxation

The charity is a registered charity and is therefore exempt from taxation.

9 Tangible fixed assets

	Furniture and equipment	Total
	£	£
Cost		
At 1 August 2022	<u>3,563</u>	<u>3,563</u>
At 31 July 2023	<u>3,563</u>	<u>3,563</u>
Depreciation		
At 1 August 2022	3,073	3,073
Charge for the year	<u>123</u>	<u>123</u>
At 31 July 2023	<u>3,196</u>	<u>3,196</u>
Net book value		
At 31 July 2023	<u>367</u>	<u>367</u>
At 31 July 2022	<u>490</u>	<u>490</u>

10 Debtors

	2023	2022
	£	£
Trade debtors	<u>2,752</u>	<u>275</u>

11 Cash and cash equivalents

	2023	2022
	£	£
Cash at bank	<u>38,317</u>	<u>40,462</u>

12 Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	11,178	5,161
Accruals	<u>7,741</u>	<u>9,430</u>
	<u>18,919</u>	<u>14,591</u>

Clear Sky Children's Charity

Notes to the Financial Statements for the Year Ended 31 July 2023

13 Funds

	Balance at 1 August 2022 £	Incoming resources £	Resources expended £	Balance at 31 July 2023 £
Unrestricted funds				
General	26,636	281,606	(293,395)	14,847
Restricted funds	<u>-</u>	<u>34,854</u>	<u>(27,184)</u>	<u>7,670</u>
Total funds	<u>26,636</u>	<u>316,460</u>	<u>(320,579)</u>	<u>22,517</u>
	Balance at 1 August 2021 £	Incoming resources £	Resources expended £	Balance at 31 July 2022 £
Unrestricted funds				
General	<u>75,216</u>	<u>228,050</u>	<u>(276,630)</u>	<u>26,636</u>

14 Related party transactions

There were no related party transactions in the year.

Company registration number: 07273425

Charity registration number: 1140441

Clear Sky Children's Charity

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 July 2023

Clear Sky Children's Charity

Contents

Trustees' Report	1 to 5
Independent Examiner's Report	6
Statement of Financial Activities	7 to 8
Balance Sheet	9
Notes to the Financial Statements	10 to 17

Clear Sky Children's Charity

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements and auditors' report of the charitable company for the year ended 31 July 2023.

Objectives and activities

Objects and aims

Clear Sky Children's Charity is established to support children who have suffered trauma in their young lives and who may be suffering from emotional or behavioural issues. We specialise in providing Play & Creative Arts Therapy, an effective form of support for children, to help them resolve issues that are causing them emotional distress and are being displayed through emotional or behavioural difficulties. Clear Sky aim to ultimately improve the mental health and emotional wellbeing of children who are at risk of becoming marginalised in society because of difficult life circumstances out of their control. We take a three-pronged approach to our work with children that includes Play & Creative Arts Therapy support for the individual child, support for parents and support for professionals working with children.

We provide our Play & Creative Arts Therapy service directly to schools across Oxfordshire and Berkshire (as a combination of one to one and group sessions), making our support accessible for the children who need it the most. Children are referred to us for many reasons - it may be that they are displaying challenging behaviour, they are withdrawn in class, they struggle to make and maintain friendships or that they are struggling to regulate difficult emotions. Children may be referred to us when there is something difficult going on at home, such as parental bereavement, family breakdown, domestic violence or a complex home life. In Play & Creative Arts Therapy, children can 'play out' any difficulties they may be facing to enable them to ultimately resolve any difficult feelings and to alleviate emotional and behavioural difficulties.

We provide parenting support workshops where we share our skills with groups of parents to coach them in setting up weekly play time with their children to promote emotional wellbeing. We also provide tools and resources for parents to use at home with their children.

We deliver INSET and CPD training to all professionals who work with children in school and other settings and both online and face to face two-day training courses to other therapeutic providers through our Space to Shine, Adult Child Attachment Play, Heart to Heart and Baby Bonding courses. We also support family practitioners around the globe through our online learning Institute, The Institute for Play and Attachment.

Clear Sky assesses the outcomes of its activities and regularly evaluates its courses and training.

Clear Sky Children's Charity

Trustees' Report

Objectives, strategies and activities

During the year we exceeded our anticipated delivery of therapeutic support to schools in our region.

In total we delivered in excess of 2390 therapeutic sessions across the year in schools, supporting over 140 children and saw a further uplift of 28% in school referrals.

We delivered our professional CPD training to 190 individuals.

We continued to work with two licensed training partners to deliver our professional Attachment Play 'train the trainer' training courses in Manchester and Staffordshire, generating additional qualified practitioners in other UK regions. We curate a register of 190 licensed practitioners across the UK.

We successfully delivered training to NHS Rochdale, Warwickshire Council and the Doffe's T Levels training partners during the year.

We maintained a high level of engagement to our learning Institute and provided in excess of 30 hours of online CPD through 12 video modules across the year as well as hosting our first Power of Play Conference in October 2023.

Our small central staff team of 3 (FTE) continues to deliver all of our services, with minimal overheads, ensuring that our running costs remain very lean, maximising the charitable use of funds and donations.

The charity raised funds in excess of £80k to enable us to deliver therapeutic activities across the year through a number of projects and initiatives.

Fundraising disclosures

Fundraising Practice

We are registered with the Fundraising Regulator and have committed to ensuring that all our fundraising is legal, open, honest and respectful. We adhere fully to the Fundraising Code of Practice.

Privacy

A revised Privacy Policy is in place and available on our website. The policy has been created in line with GDPR requirements.

GDPR

Our data protection obligations and policies are in line with the GDPR regulations which came into effect in May 2018. Staff have received appropriate training.

Clear Sky Children's Charity

Trustees' Report

We are grateful to the following (among others) who kindly made donations or provided financial support to help us fund our work in 2022/23:

All Souls College
Arts Society Abingdon
Arts Society Goring
Didcot Girls School
Didcot Powerhouse
Doris Field Charitable Trust
Grand Order of the Water Rats
Hasluck Charitable Trust
Hedley Foundation
Henhurst Charitable Trust
Isla Foundation
Karen June Thornton Charitable Trust
Magic Little Grants
Mr & Mrs J A Pye's Charitable Settlement
PF Charitable Trust
Samuel Storey Family Charitable Trust
Sandra Charitable Trust
St Michaels & All Saints Charities
Starbucks (Abingdon)
Stockwell/Cliffe Charitable Trust
The 7 Stars Foundation
The Albert Hunt Charitable Trust
The Ammco Charitable Trust
The Bartlett Taylor Charitable Trust
The Borrow Charitable Trust
The Champness Charitable Trust
The Christopher Laing Foundation
The Cooper Charitable Trust
The Makers of Playing Cards
The Michael & Anna Wix Charitable Trust
The Persula Foundation
The Stanton Ballard Charitable Trust
The Souter Charitable Trust
The Pixel Fund Turners Court Youth Trust
The Vandervell Foundation
WI South Moreton

Financial review

All funding in the year has been from voluntary donations and grants.

The total received from donations and grants was £80,057 (2022: £45,445). There was a deficit of income over expenditure of £4,119 (2022: £48,580) for the year.

The total cumulative general fund carried forward at the year-end was £14,847 (2022: £26,636) and the restricted fund was £7,670 (2022: £Nil).

The major items of expenditure were salaries paid to the trained play and creative arts therapists.

Clear Sky Children's Charity

Trustees' Report

Policy on reserves

Reasons for a Reserve:

Clear Sky charges schools and other users for its services, but at subsidised rates, which means that it relies on grants and donations to cover shortfalls between revenue and costs. The receipt of grants and donations is unpredictable in terms of amounts and timing and the reserve allows for this unpredictability.

Value of Reserve:

The value of the reserve is based on the figure below which the Charity is unable to meet its financial obligations to staff, freelance staff and external contractors. Without a clear plan and forecast to remedy the situation in the short term, the Charity could not continue as a going concern.

Based on this, the reserve for 2022/23 was £26,000. The figure for 2023/24 is set at £27,000.

What it can be used for and when:

The reserve can only be spent with the agreement of the Charity Director and no less than two trustees, who must agree on a plan to increase income or decrease expenditure in order to reinstate the reserve.

Reference and Administrative Details

Charity Registration Number:	1140441
Company Registration Number:	07273425
Registered Office:	The Manor House Little Wittenham Abingdon Oxfordshire OX14 4RA
Independent Examiner:	Woodwhite Accountants Ltd Unit 4 City Limits Danehill Reading Berkshire RG6 4UP

Clear Sky Children's Charity

Trustees' Report

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:

- William Graham Cooper
- Elizabeth Anne Burnell
- William Maurice Stewart Dixon
- Kim Rawlingson (appointed 21 November 2022 and resigned 12 December 2023)
- Felicity May Decker

Structure, governance and management

Nature of governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The Charity seeks actively to appoint Trustees with specific areas of expertise to enhance its current efficiency and effectiveness.

Advertisements are placed and applicants then have the opportunity to meet and discuss, without prejudice, the operation of the charity and their possible involvement in its work. If, following this meeting, the trustee candidate is still interested in joining the trust and the trustees believe that he/she will bring additional benefit to the trust they will be formally invited to join the board of trustees.

Disclosure of information to auditor

Each trustee has taken steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information. The trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

The annual report was approved by the trustees of the charity on 29 January 2024 and signed on its behalf by:



Elizabeth Anne Burnell
Trustee

Clear Sky Children's Charity

Independent Examiner's Report to the trustees of Clear Sky Children's Charity ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 July 2023.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of Clear Sky Children's Charity as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

.....
Keith Westran
ICAEW

Unit 4 City Limits
Danehill
Reading
Berkshire
RG6 4UP

29 January 2024

Clear Sky Children's Charity

Statement of Financial Activities for the Year Ended 31 July 2023 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £
Income and Endowments from:				
Donations and legacies		45,203	34,854	80,057
Charitable activities		235,947	-	235,947
Investment income	3	456	-	456
Total income		<u>281,606</u>	<u>34,854</u>	<u>316,460</u>
Expenditure on:				
Raising funds		(184)	-	(184)
Charitable activities		(293,211)	(27,184)	(320,395)
Total expenditure		<u>(293,395)</u>	<u>(27,184)</u>	<u>(320,579)</u>
Net (expenditure)/income		<u>(11,789)</u>	<u>7,670</u>	<u>(4,119)</u>
Net movement in funds		<u>(11,789)</u>	<u>7,670</u>	<u>(4,119)</u>
Reconciliation of funds				
Total funds brought forward		<u>26,636</u>	<u>-</u>	<u>26,636</u>
Total funds carried forward	13	<u>14,847</u>	<u>7,670</u>	<u>22,517</u>
			Unrestricted funds General £	Total 2022 £
	Note			
Income and Endowments from:				
Donations and legacies			45,445	45,445
Charitable activities			182,589	182,589
Investment income	3		16	16
Total Income			<u>228,050</u>	<u>228,050</u>
Expenditure on:				
Raising funds			(404)	(404)
Charitable activities			(276,226)	(276,226)
Total Expenditure			<u>(276,630)</u>	<u>(276,630)</u>
Net expenditure			<u>(48,580)</u>	<u>(48,580)</u>
Net movement in funds			<u>(48,580)</u>	<u>(48,580)</u>
Reconciliation of funds				
Total funds brought forward			<u>75,216</u>	<u>75,216</u>
Total funds carried forward	13		<u>26,636</u>	<u>26,636</u>

The notes on pages 10 to 17 form an integral part of these financial statements.

Clear Sky Children's Charity

**Statement of Financial Activities for the Year Ended 31 July 2023
(Including Income and Expenditure Account and Statement of Total Recognised Gains
and Losses)**

All of the charity's activities derive from continuing operations during the above two periods.
The funds breakdown for 2022 is shown in note 13.

The notes on pages 10 to 17 form an integral part of these financial statements.

Clear Sky Children's Charity

(Registration number: 07273425)
Balance Sheet as at 31 July 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	9	367	490
Current assets			
Debtors	10	2,752	275
Cash at bank and in hand	11	<u>38,317</u>	<u>40,462</u>
		41,069	40,737
Creditors: Amounts falling due within one year	12	<u>(18,919)</u>	<u>(14,591)</u>
Net current assets		<u>22,150</u>	<u>26,146</u>
Net assets		<u>22,517</u>	<u>26,636</u>
Funds of the charity:			
Restricted income funds			
Restricted funds		7,670	-
Unrestricted income funds			
Unrestricted funds		<u>14,847</u>	<u>26,636</u>
Total funds	13	<u>22,517</u>	<u>26,636</u>

For the financial year ending 31 July 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 7 to 17 were approved by the trustees, and authorised for issue on 29 January 2024 and signed on their behalf by:



Elizabeth Anne Burnell
Trustee

The notes on pages 10 to 17 form an integral part of these financial statements.

Clear Sky Children's Charity

Notes to the Financial Statements for the Year Ended 31 July 2023

1 Charity status

The charity is limited by guarantee, incorporated in England & Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £Nil towards the assets of the charity in the event of liquidation.

The address of its registered office is:

The Manor House
Little Wittenham
Abingdon
Oxfordshire
OX14 4RA

These financial statements were authorised for issue by the trustees on 29 January 2024.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared 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 UK and Republic of Ireland (FRS 102)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

Clear Sky Children's Charity 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 notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income and endowments

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Clear Sky Children's Charity

Notes to the Financial Statements for the Year Ended 31 July 2023

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. 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.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

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.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £250.00 or more are initially recorded at cost.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Clear Sky Children's Charity

Notes to the Financial Statements for the Year Ended 31 July 2023

Asset class	Depreciation method and rate
Computer equipment	25% on reducing balance

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Foreign exchange

Transactions in foreign currencies are recorded at the rate of exchange at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies at the balance sheet date are reported at the rates of exchange prevailing at that date.

The results of overseas operations are translated at the average rates of exchange during the period and their balance sheets at the rates ruling at the balance sheet date. Exchange differences arising on translation of the opening net assets and results of overseas operations are reported in other comprehensive income and accumulated in equity (attributed to non-controlling interests as appropriate).

Other exchange differences are recognised in the Statement of Financial Activities in the period in which they arise except for:

- 1) exchange differences on transactions entered into to hedge certain foreign currency risks (see above);
- 2) exchange differences arising on gains or losses on non-monetary items which are recognised in other comprehensive income; and
- 3) in the case of the consolidated financial statements, exchange differences on monetary items receivable from or payable to a foreign operation for which settlement is neither planned nor likely to occur (therefore forming part of the net investment in the foreign operation), which are recognised in other comprehensive income and reported under equity.

Clear Sky Children's Charity

Notes to the Financial Statements for the Year Ended 31 July 2023

Fund structure

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.
Restricted funds can only be used for particular restricted purposes within the objects of the charity.

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements. Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

3 Investment income

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Interest receivable and similar income;			
Interest receivable on bank deposits	456	456	16

4 Net incoming/outgoing resources

Net outgoing resources for the year include:

	2023 £	2022 £
Depreciation of fixed assets	123	163

5 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

6 Staff costs

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

Clear Sky Children's Charity

Notes to the Financial Statements for the Year Ended 31 July 2023

	2023	2022
	No	No
Play therapists	1	1
Management	1	1
Administration	2	2
	<u>4</u>	<u>4</u>

No employee received emoluments of more than £60,000 during the year.

Clear Sky Children's Charity

Notes to the Financial Statements for the Year Ended 31 July 2023

7 Independent examiner's remuneration

	2023	2022
	£	£
Other fees to examiners		
Examination-related assurance services	<u>2,430</u>	<u>2,430</u>

Clear Sky Children's Charity

Notes to the Financial Statements for the Year Ended 31 July 2023

8 Taxation

The charity is a registered charity and is therefore exempt from taxation.

9 Tangible fixed assets

	Furniture and equipment £	Total £
Cost		
At 1 August 2022	<u>3,563</u>	<u>3,563</u>
At 31 July 2023	<u>3,563</u>	<u>3,563</u>
Depreciation		
At 1 August 2022	3,073	3,073
Charge for the year	<u>123</u>	<u>123</u>
At 31 July 2023	<u>3,196</u>	<u>3,196</u>
Net book value		
At 31 July 2023	<u>367</u>	<u>367</u>
At 31 July 2022	<u>490</u>	<u>490</u>

10 Debtors

	2023 £	2022 £
Trade debtors	<u>2,752</u>	<u>275</u>

11 Cash and cash equivalents

	2023 £	2022 £
Cash at bank	<u>38,317</u>	<u>40,462</u>

12 Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	11,178	5,161
Accruals	<u>7,741</u>	<u>9,430</u>
	<u>18,919</u>	<u>14,591</u>

Clear Sky Children's Charity

Notes to the Financial Statements for the Year Ended 31 July 2023

13 Funds

	Balance at 1 August 2022 £	Incoming resources £	Resources expended £	Balance at 31 July 2023 £
Unrestricted funds				
General	26,636	281,606	(293,395)	14,847
Restricted funds	<u>-</u>	<u>34,854</u>	<u>(27,184)</u>	<u>7,670</u>
Total funds	<u>26,636</u>	<u>316,460</u>	<u>(320,579)</u>	<u>22,517</u>
	Balance at 1 August 2021 £	Incoming resources £	Resources expended £	Balance at 31 July 2022 £
Unrestricted funds				
General	<u>75,216</u>	<u>228,050</u>	<u>(276,630)</u>	<u>26,636</u>

14 Related party transactions

There were no related party transactions in the year.

CLEAR SKY CHILDREN'S CHARITY

England & Wales - Charity number 1140441

Accounts

Company registration number: 07273425

Charity registration number: 1140441

Clear Sky Children's Charity

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 July 2022

Clear Sky Children's Charity

Contents

Trustees' Report	1 to 6
Independent Examiner's Report	7
Statement of Financial Activities	8 to 9
Balance Sheet	10
Notes to the Financial Statements	11 to 17

Clear Sky Children's Charity

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 July 2022.

Objectives and activities

Objects and aims

Clear Sky Children's Charity is established to support children who have suffered trauma in their young lives. We specialise in providing Play & Creative Arts Therapy, an effective form of support for children, to help them resolve issues that are causing them emotional distress and are being displayed through emotional or behavioural difficulties. Clear Sky aim to ultimately improve the mental health and emotional wellbeing of children who are at risk of becoming marginalised in society because of difficult life circumstances out of their control. We take a three-pronged approach to our work with children that includes Play & Creative Arts Therapy support for the individual child, support for parents and support for professionals working with children.

We provide our Play & Creative Arts Therapy service to schools across Oxfordshire and Berkshire (as a combination of one to one and group sessions), making our support accessible for the children who need it the most. Children are referred to us for many reasons - it may be that they are displaying challenging behaviour, they are withdrawn in class, they struggle to make and maintain friendships or that they are struggling to regulate difficult emotions. Children may be referred to us when there is something difficult going on at home, such as parental bereavement, family breakdown, domestic violence or a complex home life. In Play & Creative Arts Therapy, children can 'play out' any difficulties they may be facing to enable them to ultimately resolve any difficult feelings and to alleviate emotional and behavioural difficulties.

We provide parenting workshops where we share our skills with groups of parents to coach them in setting up weekly play time with their children to promote emotional wellbeing. We also provide tools and resources for parents to use at home with their children.

We deliver INSET and CPD training to professionals who work with children in school and other settings and two-day training courses to other therapeutic providers through our Space to Shine, Adult Child Attachment Play, Heart to Heart and Baby Bonding courses. We also support family practitioners around the globe through our online learning Institute, The Institute for Play and Attachment.

Clear Sky assesses the outcomes of its activities and regularly evaluates its courses and training.

Clear Sky Children's Charity

Trustees' Report

Objectives, strategies and activities

During the year we were able to recommence delivery of our face-to-face training, group work and other activities which had been curtailed throughout the Covid-19 restrictions. We carried forward some credits from schools and continued to deliver these as contracted.

In total we delivered in excess of 1950 therapeutic sessions across the year in schools, supporting over 100 children and saw an uplift of 28% in school referrals.

We delivered our professional CPD training to 250 individuals.

We trained and licensed two new partners to deliver our professional training courses in Manchester and Staffordshire.

We won successful tenders with Warwickshire Council, Oxfordshire Council, Oxfordshire Adoption Services and the NHS to deliver practitioner training to support parents and families outside of Oxfordshire.

We maintained over 100 members to our learning Institute and provided 30 hours of online CPD through 12 video modules across the year alongside several live seminars.

Our small central staff team of 3 (FTE) demonstrates that our running costs are very lean, maximising the charitable use of funds and donations.

There were changes to the Trustee team; Felicity Decker and Maurice Dixon were appointed.

The charity raised funds in excess of £45k to enable us to deliver therapeutic activities across the year through a number of projects and initiatives.

Clear Sky Children's Charity

Trustees' Report

Fundraising disclosures

Fundraising Practice

We are registered with the Fundraising Regulator and have committed to ensuring that all our fundraising is legal, open, honest and respectful. We adhere fully to the Fundraising Code of Practice.

Privacy

A revised Privacy Policy is in place and available on our website. The policy has been created in line with GDPR requirements.

GDPR

Our data protection obligations and policies are in line with the GDPR regulations which came into effect in May 2018. Staff have received appropriate training.

We are grateful to the following (among others) who kindly made donations or provided financial support to help us fund our work in 2021/22:

All Souls College
Chandlings School
Doris Field Charitable Trust
Galeria Moderna
Localgiving Foundation - Magic Little Grants
Masonic Charitable Foundation
Mr & Mrs J A Pye's Charitable Settlement
Sandra Charitable Trust
Shanley Foundation
Starbucks (Abingdon)
Otmoor Art Fair
The Ammco Trust
The Arts Society Abingdon
The Arts Society Goring
The Borrows Charitable Trust
The Champniss Charitable Trust
The Christopher Laing Foundation
The Co-op Local Community Fund
The Grey Court Trust
The Lennox Hannay Charitable Trust
The Makers of Playing Cards Charity
The Mrs Yvonne Flux Charitable Trust
The Sir Jules Thorn Charitable Trust
The Souter Charitable Trust
The Vandervell Foundation
South Morton WI
Veritas Investment Partners

Clear Sky Children's Charity

Trustees' Report

Financial review

All funding in the year has been from voluntary donations and grants. The total received from donations and grants was £45,445 (2021: £43,614)

There was a deficit of income over expenditure of £48,580 for the year. The total cumulative general fund carried forward at the year-end was £26,636 and the restricted fund £Nil. The major items of expenditure were salaries paid to the trained play & creative arts therapists.

Policy on reserves

Reasons for a Reserve:

Clear Sky operates within a school environment where the invoices are termly and not always paid on time. This can lead to short term deficits in the cash budget.

The charity makes subsidised charges for its services to schools and relies on fundraising and donations to make these services affordable and accessible. This creates a reliance on charitable donations and grants, which may not be spread evenly throughout the year, or indeed, might not be renewed. Grant funding was limited in this financial year due to Covid-19 and the heightened demand for funding across the charitable sector.

The reserve fund gives the trustees a short period to act should any delay as described above occur.

Value of Reserve:

Clear Sky Children's Charity Reserve Policy allows the charity to operate for approximately 3 months without income. The reserve allows the Charity to continue to deliver Play & Creative Arts Therapy, training and Playful Parents commitments by continuing to pay therapists, office staff and other essential expenditure.

Based on this, the reserve for 2021/22 was set at £60,000. The reserve for 2022/2023 is set at £62,000.

What it can be used for and when:

The reserve can only be spent with the agreement of the Charity Director and no less than two trustees, who must agree on a plan to increase income or decrease expenditure in order to reinstate the reserve.

Clear Sky Children's Charity

Trustees' Report

Reference and Administrative Details

Charity Registration Number:	1140441
Company Registration Number:	07273425
Registered Office:	The Manor House Little Wittenham Abingdon Oxfordshire OX14 4RA
Independent Examiner:	Woodwhite Accountants Ltd Unit 4 City Limits Danehill Reading Berkshire RG6 4UP

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	William Graham Cooper Elizabeth Anne Burnell William Maurice Stewart Dixon Rebecca Louise James (resigned 9 August 2021) Kim Rawlingson (appointed 21 November 2022) Felicity May Decker
-----------	---

Structure, governance and management

Nature of governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The Charity seeks actively to appoint Trustees with specific areas of expertise to enhance its current efficiency and effectiveness.

Advertisements are placed and applicants then have the opportunity to meet and discuss, without prejudice, the operation of the charity and their possible involvement in its work. If, following this meeting, the trustee candidate is still interested in joining the trust and the trustees believe that he/she will bring additional benefit to the trust they will be formally invited to join the board of trustees.

Small companies provision statement

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

Clear Sky Children's Charity

Trustees' Report

The annual report was approved by the trustees of the charity on 9 March 2023 and signed on its behalf by:



Elizabeth Anne Burnell
Trustee

Clear Sky Children's Charity

Independent Examiner's Report to the trustees of Clear Sky Children's Charity ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 July 2022.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of Clear Sky Children's Charity as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Keith Westran
ICAEW

Unit 4 City Limits
Danehill
Reading
Berkshire
RG6 4UP

9 March 2023

Clear Sky Children's Charity

Statement of Financial Activities for the Year Ended 31 July 2022 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds General £	Restricted funds £	Total 2022 £
Income and Endowments from:				
Donations and legacies		45,445		45,445
Charitable activities		182,589		182,589
Investment income	3	<u>16</u>		<u>16</u>
Total Income		<u>228,050</u>		<u>228,050</u>
Expenditure on:				
Raising funds		(404)		(404)
Charitable activities		<u>(276,226)</u>		<u>(276,226)</u>
Total Expenditure		<u>(276,630)</u>		<u>(276,630)</u>
Net expenditure		<u>(48,580)</u>		<u>(48,580)</u>
Net movement in funds		(48,580)		(48,580)
Reconciliation of funds				
Total funds brought forward		<u>75,216</u>		<u>75,216</u>
Total funds carried forward	12	<u>26,636</u>		<u>26,636</u>
	Note	Unrestricted funds General £	Restricted funds £	Total 2021 £
Income and Endowments from:				
Donations and legacies		35,411	8,203	43,614
Charitable activities		143,709	-	143,709
Investment income	3	<u>7</u>	<u>-</u>	<u>7</u>
Total Income		<u>179,127</u>	<u>8,203</u>	<u>187,330</u>
Expenditure on:				
Raising funds		(330)	-	(330)
Charitable activities		<u>(205,534)</u>	<u>(24,503)</u>	<u>(230,037)</u>
Total Expenditure		<u>(205,864)</u>	<u>(24,503)</u>	<u>(230,367)</u>
Net expenditure		<u>(26,737)</u>	<u>(16,300)</u>	<u>(43,037)</u>
Net movement in funds		(26,737)	(16,300)	(43,037)
Reconciliation of funds				
Total funds brought forward		<u>101,953</u>	<u>16,300</u>	<u>118,253</u>
Total funds carried forward	12	<u>75,216</u>	<u>-</u>	<u>75,216</u>

The notes on pages 11 to 17 form an integral part of these financial statements.

Clear Sky Children's Charity

Statement of Financial Activities for the Year Ended 31 July 2022 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

All of the charity's activities derive from continuing operations during the above two periods.
The funds breakdown for 2021 is shown in note 12.

The notes on pages 11 to 17 form an integral part of these financial statements.

Clear Sky Children's Charity
(Registration number: 07273425)
Balance Sheet as at 31 July 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	8	490	653
Current assets			
Debtors	9	275	4,240
Cash at bank and in hand	10	<u>40,462</u>	<u>90,753</u>
		40,737	94,993
Creditors: Amounts falling due within one year	11	<u>(14,591)</u>	<u>(20,430)</u>
Net current assets		<u>26,146</u>	<u>74,563</u>
Net assets		<u>26,636</u>	<u>75,216</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>26,636</u>	<u>75,216</u>
Total funds	12	<u>26,636</u>	<u>75,216</u>


For the financial year ending 31 July 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

The financial statements on pages 8 to 17 were approved by the trustees, and authorised for issue on 9 March 2023 and signed on their behalf by:


Elizabeth Anne Burnell
Trustee

The notes on pages 11 to 17 form an integral part of these financial statements.

Clear Sky Children's Charity

Notes to the Financial Statements for the Year Ended 31 July 2022

1 Charity status

The charity is limited by guarantee, incorporated in England & Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £Nil towards the assets of the charity in the event of liquidation.

The address of its registered office is:

The Manor House
Little Wittenham
Abingdon
Oxfordshire
OX14 4RA

These financial statements were authorised for issue by the trustees on 9 March 2023.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared 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 UK and Republic of Ireland (FRS 102)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

Clear Sky Children's Charity 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 notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income and endowments

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Clear Sky Children's Charity

Notes to the Financial Statements for the Year Ended 31 July 2022

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. 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.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

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.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £250.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Computer equipment	25% on reducing balance

Clear Sky Children's Charity

Notes to the Financial Statements for the Year Ended 31 July 2022

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Foreign exchange

Transactions in foreign currencies are recorded at the rate of exchange at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies at the balance sheet date are reported at the rates of exchange prevailing at that date.

The results of overseas operations are translated at the average rates of exchange during the period and their balance sheets at the rates ruling at the balance sheet date. Exchange differences arising on translation of the opening net assets and results of overseas operations are reported in other comprehensive income and accumulated in equity (attributed to non-controlling interests as appropriate).

Other exchange differences are recognised in the Statement of Financial Activities in the period in which they arise except for:

- 1) exchange differences on transactions entered into to hedge certain foreign currency risks (see above);
- 2) exchange differences arising on gains or losses on non-monetary items which are recognised in other comprehensive income; and
- 3) in the case of the consolidated financial statements, exchange differences on monetary items receivable from or payable to a foreign operation for which settlement is neither planned nor likely to occur (therefore forming part of the net investment in the foreign operation), which are recognised in other comprehensive income and reported under equity.

Clear Sky Children's Charity

Notes to the Financial Statements for the Year Ended 31 July 2022

Fund structure

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees. Restricted funds can only be used for particular restricted purposes within the objects of the charity.

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements. Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

3 Investment income

	Unrestricted funds General £	Total 2022 £	Total 2021 £
Interest receivable and similar income;			
Interest receivable on bank deposits	16	16	7

4 Net incoming/outgoing resources

Net outgoing resources for the year include:

	2022 £	2021 £
Depreciation of fixed assets	163	200

5 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

6 Staff costs

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

Clear Sky Children's Charity

Notes to the Financial Statements for the Year Ended 31 July 2022

	2022	2021
	No	No
Play therapists	1	1
Management	1	1
Administration	2	2
	<u>4</u>	<u>4</u>

No employee received emoluments of more than £60,000 during the year.

Clear Sky Children's Charity

Notes to the Financial Statements for the Year Ended 31 July 2022

7 Taxation

The charity is a registered charity and is therefore exempt from taxation.

8 Tangible fixed assets

	Furniture and equipment £	Total £
Cost		
At 1 August 2021	3,563	3,563
At 31 July 2022	3,563	3,563
Depreciation		
At 1 August 2021	2,910	2,910
Charge for the year	163	163
At 31 July 2022	3,073	3,073
Net book value		
At 31 July 2022	490	490
At 31 July 2021	653	653

9 Debtors

	2022 £	2021 £
Trade debtors	275	4,240

10 Cash and cash equivalents

	2022 £	2021 £
Cash at bank	40,462	90,753

11 Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	5,161	4,930
Accruals	9,430	15,500
	14,591	20,430

Clear Sky Children's Charity

Notes to the Financial Statements for the Year Ended 31 July 2022

12 Funds

	Balance at 1 August 2021 £	Incoming resources £	Resources expended £	Balance at 31 July 2022 £
Unrestricted funds				
General	75,216	228,050	(276,630)	26,636
	Balance at 1 August 2020 £	Incoming resources £	Resources expended £	Balance at 31 July 2021 £
Unrestricted funds				
General	101,953	179,127	(205,864)	75,216
Restricted funds	16,300	8,203	(24,503)	-
Total funds	118,253	187,330	(230,367)	75,216

13 Related party transactions

There were no related party transactions in the year.

CLEAR SKY CHILDREN'S CHARITY

England & Wales - Charity number 1140441

Accounts

REGISTERED COMPANY NUMBER: 07273425 (England and Wales)
REGISTERED CHARITY NUMBER: 1140441

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 July 2021
for
Clear Sky Children's Charity

Knox & Eames Chartered Accountants
Badgemore House
Badgemore Park
Henley-on-Thames
Oxfordshire
RG9 4NR

**Contents of the Financial Statements
for the Year Ended 31 July 2021**

	Page
Report of the Trustees	1 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7 to 11
Detailed Statement of Financial Activities	12

Clear Sky Children's Charity

Report of the Trustees for the Year Ended 31 July 2021

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 July 2021. The trustees have adopted the provisions of 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 UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Clear Sky Children's Charity is established to support children in the South East of England who have suffered trauma in their young lives. We specialise in providing Play & Creative Arts Therapy, an effective form of support for children, to help them resolve issues that are causing them emotional distress and are being displayed through emotional or behavioural difficulties. Clear Sky aim to ultimately improve the mental health and emotional wellbeing of children who are at risk of becoming marginalised in society because of difficult life circumstances out of their control. We take a three-pronged approach to our work with children that includes Play & Creative Arts Therapy support for the individual child, support for parents and support for professionals working with children.

We provide our Play & Creative Arts Therapy service to schools across Oxfordshire and Berkshire (as a combination of one to one and group sessions), making our support accessible for the children who need it the most. Children are referred to us for many reasons - it may be that they are displaying challenging behaviour, they are withdrawn in class, they struggle to make and maintain friendships or that they are struggling to regulate difficult emotions. Children may be referred to us when there is something difficult going on at home, such as parental bereavement, family breakdown, domestic violence or a complex home life. In Play & Creative Arts Therapy, children can 'play out' any difficulties they may be facing to enable them to ultimately resolve any difficult feelings and to alleviate emotional and behavioural difficulties.

We provide parenting workshops where we share our skills with groups of parents to coach them in setting up weekly play time with their children to promote emotional wellbeing. We also provide tools and resources for parents to use at home with their children.

We deliver INSET and CPD training to professionals who work with children in school and other settings and two-day training courses to other therapeutic providers through our Space to Shine, Adult Child Attachment Play, Heart to Heart and Baby Bonding courses. We also support family practitioners around the globe through our online learning Institute, The Institute for Play and Attachment.

Clear Sky assesses the outcomes of its activities and regularly evaluates its courses and training.

Significant activities

During the year, despite restrictions imposed as a result of Covid-19 which curtailed a number of our planned revenue-generating activities, the charity continued to provide therapy services to vulnerable children in Oxfordshire and Berkshire.

We ran three face to face 2-day CPD courses for practitioners, training 31 individuals.

We ran 2 virtual workshops for the National Education Union across the country, supporting a total of over 275 teachers. We also ran virtual workshops for professionals in the Wirral for over 60 participants.

We maintained over 100 members to our learning Institute and provided 26 hours of online CPD across the year including several live seminars.

Our small central staff team of 3 (FTE) demonstrates that our running costs are very lean, maximising the charitable use of funds and donations.

There were changes to the Trustee team; Andrew Priestley stepped down as Chair, and Elizabeth Burnell was newly appointed.

The charity raised funds in excess of £43k to help support its aims and objectives.

Clear Sky Children's Charity

Report of the Trustees for the Year Ended 31 July 2021

FINANCIAL REVIEW

Financial Review

Financial policies and funding sources

All funding in the year has been from voluntary donations and grants. The total received from donations and grants was £43,614 (2020:£97,828.)

There was a deficit of income over expenditure of £43,037 for the year. The total cumulative general fund carried forward at the year-end was £75,216 and the restricted fund £Nil. The major items of expenditure were salaries paid to the trained play & creative arts therapists.

Financial Reserves Policy

Reasons for a Reserve:

Clear Sky operates within a school environment where the invoices are termly and not always paid on time. This can lead to short term deficits in the cash budget.

The charity makes subsidised charges for its services to schools and relies on fundraising and donations to make these services affordable and accessible. This creates a reliance on charitable donations and grants, which may not be spread evenly throughout the year, or indeed, might not be renewed. Grant funding was limited in this financial year due to Covid-19 and the heightened demand for funding across the charitable sector.

The reserve fund gives the trustees a short period to act should any delay as described above occur.

Value of Reserve:

Clear Sky Children's Charity Reserve Policy allows the charity to operate for approximately 3 months without income. The reserve allows the Charity to continue to deliver Play & Creative Arts Therapy, training and Playful Parents commitments by continuing to pay therapists, office staff and other essential expenditure.

Based on this, the reserve for 2020/201 was set at £52,000. The reserve for 2021/2022 is set at £60,000

What it can be used for and when:

The reserve can only be spent with the agreement of the Charity Director and no less than two trustees, who must agree on a plan to increase income or decrease expenditure in order to reinstate the reserve.

Fundraising Practice

We are registered with the Fundraising Regulator and have committed to ensuring that all our fundraising is legal, open, honest and respectful. We adhere fully to the Fundraising Code of Practice.

Privacy

A revised Privacy Policy is in place and available on our website. The policy has been created in line with GDPR requirements.

GDPR

Our data protection obligations and policies are in line with the GDPR regulations which came into effect in May 2018. Staff have received appropriate training.

We are grateful to the following (among others) who kindly made donations or provided financial support to help us fund our work in 2020/21:

Arnold Clark Community Fund
Aviva Community Fund
Chandlings School
Comic Relief
Doris Field Charitable Trust
John and Susan Bowers Fund
Mr & Mrs J A Pye's Charitable Settlement
P F Charitable Trust
St James Place Charitable Foundation
St Michael's and All Saints Charities
The Arts Society (NADFAS)
The Arts Society Abingdon
The Arts Society Goring
The Barratt Developments Charitable Foundation
The Borrowes Charitable Trust

Clear Sky Children's Charity

Report of the Trustees for the Year Ended 31 July 2021

The Champriss Charitable Trust
The Donald Forrester Trust
The Douglas Heath Eves Charitable Trust
The Grey Court Trust
The Makers of Playing Cards Charity
The Matthews Wrightson Charity Trust
The Pixel Fund
The Samuel Storey Family Charitable Trust
The Stanton Ballard Charitable Trust
The Vandervell Foundation
Wallingford and Didcot Round Table

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The Charity seeks actively to appoint Trustees with specific areas of expertise to enhance its current efficiency and effectiveness. Advertisements are placed and applicants then have the opportunity to meet and discuss, without prejudice, the operation of the charity and their possible involvement in its work. If, following this meeting, the trustee candidate is still interested in joining the trust and the trustees believe that he/she will bring additional benefit to the trust they will be formally invited to join the board of trustees.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

07273425 (England and Wales)

Registered Charity number

1140441

Registered office

The Manor House
Little Wittenham
Abingdon
Oxfordshire
OX14 4RA

Trustees

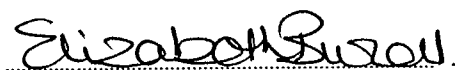
A R Priestley (resigned 24.2.21)
W G Cooper
Ms R L James (resigned 9.8.21)
Mrs D Hilton (resigned 26.10.20)
Ms E Burnell (appointed 26.10.20)
W M Stewart (appointed 6.1.21)
Mrs F M Decker (appointed 12.5.21)

Independent Examiner

Knox & Eames Chartered Accountants
Badgemore House
Badgemore Park
Henley-on-Thames
Oxfordshire
RG9 4NR

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 1 April 2022 and signed on its behalf by:



Ms E Burnell - Trustee

**Independent Examiner's Report to the Trustees of
Clear Sky Children's Charity**

Independent examiner's report to the trustees of Clear Sky Children's Charity ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 July 2021.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Su Eames
Chartered Accountant (ICAS)
Knox & Eames Chartered Accountants
Badgemore House
Badgemore Park
Henley-on-Thames
Oxfordshire
RG9 4NR



Date: 1/4/2022

Clear Sky Children's Charity

Statement of Financial Activities
for the Year Ended 31 July 2021

	Notes	Unrestricted fund £	Restricted funds £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		35,411	8,203	43,614	97,828
Charitable activities					
Therapy services		143,709	-	143,709	120,585
Investment income	2	7	-	7	81
Other income		-	-	-	555
Total		179,127	8,203	187,330	219,049
EXPENDITURE ON					
Raising funds		330	-	330	262
Charitable activities					
Therapy services		205,534	24,503	230,037	186,722
Total		205,864	24,503	230,367	186,984
NET INCOME/(EXPENDITURE)		(26,737)	(16,300)	(43,037)	32,065
RECONCILIATION OF FUNDS					
Total funds brought forward		101,953	16,300	118,253	86,188
TOTAL FUNDS CARRIED FORWARD		75,216	-	75,216	118,253

The notes form part of these financial statements

Clear Sky Children's Charity

Balance Sheet
31 July 2021

	Notes	Unrestricted fund £	Restricted funds £	2021 Total funds £	2020 Total funds £
FIXED ASSETS					
Tangible assets	7	653	-	653	873
CURRENT ASSETS					
Debtors	8	4,240	-	4,240	1,675
Cash at bank and in hand		90,753	-	90,753	120,644
		<u>94,993</u>	-	<u>94,993</u>	<u>122,319</u>
CREDITORS					
Amounts falling due within one year	9	(20,430)	-	(20,430)	(4,939)
		<u>74,563</u>	-	<u>74,563</u>	<u>117,380</u>
NET CURRENT ASSETS					
		<u>75,216</u>	-	<u>75,216</u>	<u>118,253</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>75,216</u>	-	<u>75,216</u>	<u>118,253</u>
NET ASSETS					
		<u>75,216</u>	-	<u>75,216</u>	<u>118,253</u>
FUNDS					
	10			75,216	101,953
Unrestricted funds				-	16,300
Restricted funds					
TOTAL FUNDS					
				<u>75,216</u>	<u>118,253</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 July 2021.

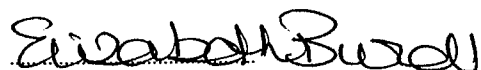
The members have not required the company to obtain an audit of its financial statements for the year ended 31 July 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 1 April 2022 and were signed on its behalf by:


E Burnell - Trustee

Notes to the Financial Statements
for the Year Ended 31 July 2021

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. 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.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer equipment - 25% on reducing balance

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

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

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. INVESTMENT INCOME

	2021	2020
	£	£
Deposit account interest	7	81
	<u>7</u>	<u>81</u>

3. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2021	2020
	£	£
Depreciation - owned assets	220	290
	<u>220</u>	<u>290</u>

Notes to the Financial Statements - continued
for the Year Ended 31 July 2021

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 July 2021 nor for the year ended 31 July 2020.

Trustees' expenses

£46 of travel and other expenses were reimbursed to trustees during the year.

5. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2021	2020
Play Therapists	1	1
Management	1	1
Administration	2	2
	<u>4</u>	<u>4</u>
	<u><u>4</u></u>	<u><u>4</u></u>

No employees received emoluments in excess of £60,000.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	75,828	22,000	97,828
Charitable activities			
Therapy services	120,585	-	120,585
Investment income	81	-	81
Other income	555	-	555
Total	<u>197,049</u>	<u>22,000</u>	<u>219,049</u>
EXPENDITURE ON			
Raising funds	262	-	262
Charitable activities			
Therapy services	172,253	14,469	186,722
Total	<u>172,515</u>	<u>14,469</u>	<u>186,984</u>
NET INCOME	<u>24,534</u>	<u>7,531</u>	<u>32,065</u>
RECONCILIATION OF FUNDS			
Total funds brought forward	77,419	8,769	86,188
TOTAL FUNDS CARRIED FORWARD	<u><u>101,953</u></u>	<u><u>16,300</u></u>	<u><u>118,253</u></u>

Clear Sky Children's Charity

Notes to the Financial Statements - continued
for the Year Ended 31 July 2021

7. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1 August 2020 and 31 July 2021	<u>3,563</u>
DEPRECIATION	
At 1 August 2020	2,690
Charge for year	<u>220</u>
At 31 July 2021	<u>2,910</u>
NET BOOK VALUE	
At 31 July 2021	<u>653</u>
At 31 July 2020	<u>873</u>

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Other debtors	<u>4,240</u>	<u>1,675</u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Social security and other taxes	-	1,648
Other creditors	4,930	3,291
Accruals and deferred income	<u>15,500</u>	<u>-</u>
	<u>20,430</u>	<u>4,939</u>

10. MOVEMENT IN FUNDS

	At 1.8.20 £	Net movement in funds £	At 31.7.21 £
Unrestricted funds			
General fund	101,953	(26,737)	75,216
Restricted funds			
Other restricted fund	16,300	(16,300)	-
TOTAL FUNDS	<u>118,253</u>	<u>(43,037)</u>	<u>75,216</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	179,127	(205,864)	(26,737)
Restricted funds			
Other restricted fund	8,203	(24,503)	(16,300)
TOTAL FUNDS	<u>187,330</u>	<u>(230,367)</u>	<u>(43,037)</u>

Notes to the Financial Statements - continued
for the Year Ended 31 July 2021

10. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.8.19 £	Net movement in funds £	At 31.7.20 £
Unrestricted funds			
General fund	77,419	24,534	101,953
Restricted funds			
Other restricted fund	8,769	7,531	16,300
TOTAL FUNDS	<u>86,188</u>	<u>32,065</u>	<u>118,253</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	197,049	(172,515)	24,534
Restricted funds			
Other restricted fund	22,000	(14,469)	7,531
TOTAL FUNDS	<u>219,049</u>	<u>(186,984)</u>	<u>32,065</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.8.19 £	Net movement in funds £	At 31.7.21 £
Unrestricted funds			
General fund	77,419	(2,203)	75,216
Restricted funds			
Other restricted fund	8,769	(8,769)	-
TOTAL FUNDS	<u>86,188</u>	<u>(10,972)</u>	<u>75,216</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	376,176	(378,379)	(2,203)
Restricted funds			
Other restricted fund	30,203	(38,972)	(8,769)
TOTAL FUNDS	<u>406,379</u>	<u>(417,351)</u>	<u>(10,972)</u>

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 July 2021.