

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**

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# **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 Children are referred to us for many reasons - it may be that they are displaying challenging behaviour, they are withdrawn in class, they struggle to make and maintain friendships or that they are struggling to regulate difficult emotions.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 Borrowes 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:

A handwritten signature in black ink, appearing to read 'Elizabeth Anne Burnell', written over a dotted line.

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 £	Total 2022 £
<b>Income and Endowments from:</b>			
Donations and legacies		45,445	45,445
Charitable activities		182,589	182,589
Investment income	3	16	16
Total Income		228,050	228,050
<b>Expenditure on:</b>			
Raising funds		(404)	(404)
Charitable activities		(276,226)	(276,226)
Total Expenditure		(276,630)	(276,630)
Net expenditure		(48,580)	(48,580)
Net movement in funds		(48,580)	(48,580)
<b>Reconciliation of funds</b>			
Total funds brought forward		75,216	75,216
Total funds carried forward	12	26,636	26,636

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

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

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**

Computer equipment

##### **Depreciation method and rate**

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 £
<b>Cost</b>		
At 1 August 2021	3,563	3,563
At 31 July 2022	3,563	3,563
<b>Depreciation</b>		
At 1 August 2021	2,910	2,910
Charge for the year	163	163
At 31 July 2022	3,073	3,073
<b>Net book value</b>		
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 £
<b>Unrestricted funds</b>				
General	75,216	228,050	(276,630)	26,636
	<b>Balance at 1 August 2020 £</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Balance at 31 July 2021 £</b>
<b>Unrestricted funds</b>				
General	101,953	179,127	(205,864)	75,216
<b>Restricted funds</b>	16,300	8,203	(24,503)	-
<b>Total funds</b>	118,253	187,330	(230,367)	75,216

#### 13 Related party transactions

There were no related party transactions in the year.

