

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 Children are referred to us for many reasons - it may be that they are displaying challenging behaviour, they are withdrawn in class, they struggle to make and maintain friendships or that they are struggling to regulate difficult emotions.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		281,606	34,854	316,460
Expenditure on:				
Raising funds		(184)	-	(184)
Charitable activities		(293,211)	(27,184)	(320,395)
Total expenditure		(293,395)	(27,184)	(320,579)
Net (expenditure)/income		(11,789)	7,670	(4,119)
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	14,847	7,670	22,517
			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			228,050	228,050
Expenditure on:				
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)
Reconciliation of funds				
Total funds brought forward			75,216	75,216
Total funds carried forward	13		26,636	26,636

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	38,317	40,462
		41,069	40,737
Creditors: Amounts falling due within one year	12	(18,919)	(14,591)
Net current assets		22,150	26,146
Net assets		22,517	26,636
Funds of the charity:			
Restricted income funds			
Restricted funds		7,670	-
Unrestricted income funds			
Unrestricted funds		14,847	26,636
Total funds	13	22,517	26,636

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.

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.

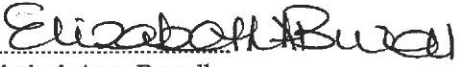
The Charity seeks actively to appoint Trustees with specific areas of expertise to enhance its current efficiency and effectiveness.

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		281,606	34,854	316,460
Expenditure on:				
Raising funds		(184)	-	(184)
Charitable activities		(293,211)	(27,184)	(320,395)
Total expenditure		(293,395)	(27,184)	(320,579)
Net (expenditure)/income		(11,789)	7,670	(4,119)
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	14,847	7,670	22,517
			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			228,050	228,050
Expenditure on:				
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)
Reconciliation of funds				
Total funds brought forward			75,216	75,216
Total funds carried forward	13		26,636	26,636

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	38,317	40,462
		41,069	40,737
Creditors: Amounts falling due within one year	12	(18,919)	(14,591)
Net current assets		22,150	26,146
Net assets		22,517	26,636
Funds of the charity:			
Restricted income funds			
Restricted funds		7,670	-
Unrestricted income funds			
Unrestricted funds		14,847	26,636
Total funds	13	22,517	26,636

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	3,563	3,563
At 31 July 2023	3,563	3,563
Depreciation		
At 1 August 2022	3,073	3,073
Charge for the year	123	123
At 31 July 2023	3,196	3,196
Net book value		
At 31 July 2023	367	367
At 31 July 2022	490	490

10 Debtors

	2023 £	2022 £
Trade debtors	2,752	275

11 Cash and cash equivalents

	2023 £	2022 £
Cash at bank	38,317	40,462

12 Creditors: amounts falling due within one year

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

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.

