

Clear Emotional Trauma and Therapy Specialists

England & Wales · Charity number 1165574

Details

Other names	1 CHILDREN LINKED TO AND EXPERIENCING ABUSIVE RELATIONSHIPS, 1 CLEAR, CHILDREN LINKED TO AND EXPERIENCING ABUSIVE RELATIONSHIPS, CLEAR
Status	Registered
Legal form	CIO
Registered	2016-02-15
Register	View on the Charity Commission register

Contact

Address	Clear 7 Cathedral Lane Truro TR1 2QS
Phone	01872261147
Email	info@clearsupport.net
Website	www.clearsupport.net

Activities

Objects: THE RELIEF OF SUFFERING OF ABUSED CHILDREN, YOUNG PEOPLE (CYP), ADULTS AND TRUSTED ADULT/CARER BY PROVISION OF A SERVICE OF INDIVIDUAL COUNSELLING, PSYCHOLOGICAL THERAPIES AND PRACTICAL SUPPORT. NOTHING IN THIS CONSTITUTION SHALL AUTHORISE AN APPLICATION OF THE PROPERTY OF THE CIO FOR THE PURPOSES WHICH ARE NOT CHARITABLE IN ACCORDANCE WITH [SECTION 7 OF THE CHARITIES AND TRUSTEE INVESTMENT (SCOTLAND) ACT 2005] AND [SECTION 2 OF THE CHARITIES ACT (NORTHERN IRELAND) 2008].

Activities: We help to reduce the harm caused by abuse and emotional trauma. We support children, young people and adults through therapy and counselling. We deliver workshops in schools and communities to support emotional resilience and to help prevent abuse from occurring. We also provide a range of training and development for professionals working across health and care, education and community safety.

Classification

- **How:** Provides Services
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives
- **Who:** Children/young People, Other Defined Groups

Geography

- Cornwall

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£797,790	£886,601	£457,651	15
2024-03-31	£960,294	£849,200	£546,462	14
2023-03-31	£904,230	£838,371	£435,368	12
2022-03-31	£852,320	£719,116	£369,509	11
2021-03-31	£496,110	£444,477	-	-

Trustees

Name	Role	Appointed
JEAN CURD		2020-12-14
Mike Chapman		2020-12-14
NICOLA HOUGHTON RGN,RSCN		2010-03-29
Richard Green		2025-03-25
Stuart Bradley		2025-03-25
Sue Brown BEd MA		2017-02-20

Accounts

Charity registration number: 1165574

Clear Emotional Trauma and Therapy Specialists

A charitable incorporated organisation (CIO)

Trustees' Report and Unaudited, but Independently Examined Accounts
for the year ended 31 March 2025

Cornwall Community Accountancy Service
The Elms,
61 Green Lane
Redruth
Cornwall
TR15 1LS

Clear Emotional Trauma and Therapy Specialists
Contents

Reference and Administrative Details.....	1
Trustees' Report.....	2 to 6
Independent Examiner's report.....	7
Statement of financial activities.....	8
Balance Sheet.....	9
Statement of Cash Flows.....	10
Notes to the financial statements.....	11 to 20

Clear Emotional Trauma and Therapy Specialists

Reference and Administrative Details

Charity name Clear Emotional Trauma and Therapy Specialists

Charity registration number 1165574

Registered in England & Wales

Registered office 7 Cathedral Lane

Truro

TR1 2QS

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law.

The following Directors and Trustees served during the year:

Stuart Bradley (Appointed 25 Mar 25)

Sue Brown

Mike Chapman

Jean Curd

Richard Green (Appointed 25 Mar 25)

Nicola Houghton

Bankers

CAF Bank Limited

25 Kings Hill Avenue

Kings Hill

West Malling

Kent

ME19 4JQ

Independent Examiner

Andrew Harry (CIMA)

Cornwall Community Accountancy Service

The Elms

61 Green Lane

Redruth

TR15 1LS

Clear Emotional Trauma and Therapy Specialists Trustees' Report

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report and the unaudited financial statements for the year ended 31 March 2025

Objectives and activities

The Charity's objects are:

The advancement of health for children, young people and adults harmed by abuse and emotional trauma through provision of therapy, counselling, practical and emotional support.

The advancement of education for public benefit through the provision of training and information to help prevent abuse, to reduce its occurrence and to support emotional resilience in schools, communities and the workforce.

In furtherance of those objectives our charitable activities are to:

- Provide an age-appropriate therapeutic support service for adults, children and their trusted carers.
- Support the needs of children and young people where they have experienced emotional, physical, sexual and psychological abuse and other emotional trauma such as traumatic bereavement
- Support the needs of adults harmed by sexual violence and abuse.
- Provide counselling, psycho-education and therapeutic parenting support for parents/carers of children participating in therapy and for friends/family members as appropriate
- Provide opportunities for creative groups to build emotional resilience.
- Support the wellbeing and professional development of our workforce.
- Increase skills, knowledge and raise awareness through training for families, caregivers, schools, professionals, business and the wider community.
- Raise funds to support the above through an independent charity shop and community space.

The trustees kept in mind the Charity Commission guidance on public benefit when reviewing the Charity's aims and objectives and overseeing the day-to-day operations undertaken by the charity.

Achievements and performance

The year from April 2024 to March 2025 saw continuing high demand for therapy and counselling services alongside reduced opportunities for funding. Waiting lists for both child and adult services were managed closely throughout the year, with decisions to pause for new referrals when waiting times were unacceptably long and demand was at its peak. This helped to provide clarity for referrers and reduce overwhelm for both clients and staff.

Levels of service provision decreased in second half of the year due to annualised funding and uncertainty for the 2025-26 financial year. In total 881 enquiries were received, 480 new referrals were coordinated, and 773 clients received therapeutic support. This includes 243 new clients and 530 clients who started therapy in the previous year. 401 adults and 372 children and young people were supported. This is a decrease of 123 on the previous year.

Our training and professional development service supported xxx people from xxx organisations.

Clear Emotional Trauma and Therapy Specialists Trustees' Report

There were a number of personnel changes over the year. Both Child and Adult Service Clinical Leads were newly appointed; and an additional role of Head of Counselling and Therapy created through an internal appointment. This role became vacant at the end of the operational year.

The Board approved the Strategic Plan and Budget for 2024-25 at the start of the operational year and received ongoing reports on the progress of the action plan alongside detailed management accounts at each subsequent meeting. Highlights for the year include:

- Further development of Fred, the bear created by CLEAR Ideas, our children and young people's coproduction group, including preparation for the launch of Freds Fund in July 2025
- The embedding of the Invictus CLEAR Counselling Service as a therapeutic office within CLEAR, receiving excellent feedback from young people and parents
- Delivery of a Talking Therapies Pilot, offering 20 sessions of person-centred counselling as an alternative to NHS provision.
- Two successful exhibitions of the voice of survivors delivered at 8 Cathedral Lane, one to celebrate our CYP Coproduction Group, CLEAR Ideas; and a second as part of the 16 Days of Activism against gender-based violence.
- Securing a one year extension from the MoJ for the Rape and Sexual Abuse Support Fund Partnership

The welfare of staff continued to be a priority. The Board gifted additional leave days to enable the whole team to have a one week break at Easter and a two-week break at Christmas and offers such as trauma-centred yoga continue to be offered on a weekly basis. Counselling support (outside of CLEAR) was offered to team members who themselves experienced trauma or triggers of past trauma over the course of the year. The balance and duty of care around previous trauma and the nature of the work we do continues to be challenging.

The Board recognises the commitment and dedication of each member of the CLEAR team for delivering high quality, safe clinical practice; for supporting the development of strategic and delivery partnerships that help to further our own charitable objectives and to bring additional support for people in most need across Cornwall; for building a skilled, engaged and resilient workforce and for making a difference in the lives of children and adults affected by abuse and emotional trauma.

Clear Emotional Trauma and Therapy Specialists Trustees' Report

Financial review

Income for the year has decreased to £797,790 (2024 £960,294). The total expenditure for the year amounted to £886,601 (2024 £849,200) . Leaving an overall decrease in reserves of £88,811 (2024 increase of £111,094). Funding was received from NHS for Talking Therapy in March 2024. This was intended, and used, for delivery of services during 2024/25.

The Charity is reliant on the income from the agency organisations which fund the therapy sessions and from funding bodies to support its charitable activities. The Board have set a limit of £150,000 to be the desired unrestricted reserves in order to maintain the charities services and/or enable an orderly wind down during any difficult economic period.

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that systems and procedures are in place to mitigate our exposure to the major risks.

Strict financial limitations are in place to help prevent fraud and aid the healthy expansion of the charity. All transactions will be reported regularly to the trustee body at their meetings. Prior approval of any previously unapproved expenditure over £2,000 must be obtained from the Board of Trustees.

Structure, governance and management

The Charity has existed since 1st December 2008. Initially as an unincorporated charity and then registered as a Charitable Incorporated Organisation (CIO) with the Charity Commission on 15th February 2016 under registration number 1165574.

On 1st March 2018 the Charity merged with Cornwall Rape and Sexual Abuse Centre (CRASAC) which was registered with the charity commission under registration number 298585.

The Trustees approved a change of name for the Charity in September 18 from Children Linked to and Experiencing Abusive Relationships to CLEAR Emotional Trauma and Therapy Specialists.

Clear Emotional Trauma and Therapy Specialists Trustees' Report

Governing document

The Charity is governed by a CIO foundation model memorandum and articles of incorporation. The latest approved version of the governing document was amended on 28th March 2019

Recruitment and induction of trustees

In accordance with the governing document, every trustee is appointed by a resolution passed at a properly convened meeting of the charity trustees. In selecting individuals for appointment as trustees, the Board has regard to the skills, knowledge and experience needed for the effective administration of the CIO. Throughout the year the Board of Trustees met bi-monthly and rigorously monitors key strategic objectives which are, in turn, translated into operational plans.

Organisation

The Board has established an effective organisational structure, ensuring that there is management focus on key functions necessary for the organisation to achieve its stated objectives.

The Board of Trustees have devolved responsibility for day to day management of the charity to the key management personnel. The key management personnel implement the policies laid down by the Trustees and report back to them on performance. The key management personnel include the following roles:

Chief Executive Officer
Children's Clinical Lead
Adult Clinical Lead
Business Development Manager
Operations Manager
Quality and Evaluation Lead
Head of Counselling and Therapy

Trustee Responsibilities

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Companies Act 2006 and the applicable Statement of Recommended Practice. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant information of which the charitable company's independent examiner is unaware; and
- the trustees have taken all steps that they ought to have taken as trustees to make themselves aware of any relevant information and to establish that the independent examiner is aware of that information.

Clear Emotional Trauma and Therapy Specialists Trustees' Report

Small company provisions

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

Approved by the Board on 7th January 2026 and signed on its behalf by:



.....

Jean Curd
Trustee

Clear Emotional Trauma and Therapy Specialists

Independent Examiner's Report

I report on the accounts of the company for the year ended 31 March 2025 which are set out on pages 8 to 20.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the 2011 Act"). The trustees consider that an audit is not required for this year under section 144(2) of the 2011 Act and that an independent examination is needed.

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified and certified as member of the Chartered Institute of Management Accountants.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the General Directions given by the Charity Commission under section 145 (5) (b) of the 2011 Act;
- and state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- 1) which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 386 of the Companies Act 2006 and section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met;
- 2) or to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



.....
Andrew Harry (Chartered Management Accountant)
Cornwall Community Accountancy Service
The Elms, 61 Green Lane,
Redruth, Cornwall TR15 1LS

7th January 2026

.....
Date:

Clear Emotional Trauma and Therapy Specialists

Statement of Financial Activities

for the year ended 31 March 2025

		Unrestricted funds 2025 £	Restricted income funds 2025 £	Total funds 2025 £	Prior year funds 2024 £
Income and endowments from:					
Donations and legacies	4	5,182	-	5,182	32,803
Charitable activities	5	301,026	487,863	788,889	926,706
Investments	6	3,719	-	3,719	785
Total		<u>309,927</u>	<u>487,863</u>	<u>797,790</u>	<u>960,294</u>
Expenditure on:					
Charitable activities	7	404,467	482,134	886,601	849,200
Total		<u>404,467</u>	<u>482,134</u>	<u>886,601</u>	<u>849,200</u>
Net income/(expenditure) before investment gains/(losses)		<u>(94,540)</u>	<u>5,729</u>	<u>(88,811)</u>	<u>111,094</u>
Net income/(expenditure)		<u>(94,540)</u>	<u>5,729</u>	<u>(88,811)</u>	<u>111,094</u>
Net movement in funds		<u>(94,540)</u>	<u>5,729</u>	<u>(88,811)</u>	<u>111,094</u>
Reconciliation of funds:					
Total funds brought		<u>509,498</u>	<u>36,964</u>	<u>546,462</u>	<u>435,368</u>
Total funds carried forward		<u><u>414,958</u></u>	<u><u>42,693</u></u>	<u><u>457,651</u></u>	<u><u>546,462</u></u>

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

All income and expenditure derive from continuing activities

Clear Emotional Trauma and Therapy Specialists

Balance Sheet

As at 31 March 2025

		2025		2024	
	Note	£	£	£	£
Fixed Assets					
Tangible Assets	11		14,521		8,873
			<u>14,521</u>		<u>8,873</u>
Current Assets					
Debtors	12	19,484		255,268	
Cash at bank and in hand		<u>454,113</u>		<u>322,617</u>	
			473,597		577,885
Creditors: Amounts falling due within one year	13	(30,467)		(40,296)	
			<u> </u>		<u> </u>
Net current assets			<u>443,130</u>		<u>537,589</u>
Total assets less current liabilities			457,651		546,462
Net assets			<u><u>457,651</u></u>		<u><u>546,462</u></u>
The funds of the charity:					
Restricted funds			42,693		36,964
Unrestricted funds					
Designated funds		38,344		208,318	
General funds		<u>376,614</u>		<u>301,180</u>	
Total unrestricted funds			<u>414,958</u>		<u>509,498</u>
Total charity funds			<u><u>457,651</u></u>		<u><u>546,462</u></u>

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

For the year ended 31 March 2025 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the Board on 7th January 2026 and signed on its behalf by:



Jean Curd
Trustee

Clear Emotional Trauma and Therapy Specialists

Statement of Cash Flows

As at 31 March 2025

	2025	2024
	£	£
Cashflows from operating activities		
Net income per Statement of Financial Activities	(88,811)	111,094
Adjustments for:		
Depreciation of property, plant and equipment	2,873	4,163
Dividends, interest and rents from investments	(3,719)	(785)
(Increase)/Decrease in trade and other receivables	235,784	(138,801)
Increase/(Decrease) in trade and other payables	(9,829)	5,335
Net cash provided by /(used in) operating activities	<u>136,298</u>	<u>(18,994)</u>
Cashflows from investing activities		
Purchase of property, plant and equipment	(8,521)	(970)
Sales of property, plant and equipment	-	1,524
Dividends, interest and rents from investments	3,719	785
Net cash provided by /(used in) investing activities	<u>(4,802)</u>	<u>1,339</u>
Net (decrease)/increase in cash and cash equivalents	131,496	(17,655)
Cash and cash equivalents at the beginning of the year	322,617	340,272
Cash and cash equivalents at the end of the year	<u><u>454,113</u></u>	<u><u>322,617</u></u>
Components of cash and cash equivalents:		
Cash at bank and in hand	454,113	322,617
	<u><u>454,113</u></u>	<u><u>322,617</u></u>

Clear Emotional Trauma and Therapy Specialists

Notes to the Accounts

1 Accounting policies

1.1 Basis of accounting

The accounts have been prepared under the historical cost convention and in accordance with:

- Accounting and Reporting by Charities Statement of Recommended Practice, applicable to charities preparing their accounts in accordance with the Financial Reporting Standard, applicable in the UK and Republic of Ireland (FRS102) second edition - October 2019 (effective 1 January 2019);
- the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102);
- the Companies Act 2006 and
- the Charities Act 2011.

The financial statements are prepared in sterling which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The charity constitutes a public benefit entity as defined by FRS102

1.2 Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

1.3 Fund accounting policy

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

Designated funds are amounts that are allocated for specific purposes by the charity itself.

Restricted 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.

Revaluation funds are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market value.

1.4 Income

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS102 SORP or FRS102.

Items of income are recognised and included in the accounts when all of the following criteria are met:

- the charity has entitlement to the funds;
- any performance conditions attached to the item(s) of income have been met or are fully within the control of the charity;
- there is sufficient certainty that receipt of the income is considered probable; and
- the amount can be measured reliably.

Donations and legacies are voluntary income received by way of donations and gifts. It is included within the accounts when receivable and only when the charity has unconditional entitlement to the income.

Tax reclaims on donations and gifts are included in the accounts at the same time as the gift/donation to which it relates

Clear Emotional Trauma and Therapy Specialists

Notes to the Accounts

Donated goods and services are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

The value of services provided by volunteers is not included within the accounts.

1.5 Resources expended

Liabilities are recognised where there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and includes the attributable value added tax which cannot be recovered.

Grants payable are charged in the year when the offer is conveyed to the recipient except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year-end are noted as a commitment, but not accrued as expenditure.

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.

Support costs are the those costs required to support the charity in carrying out its activities and meeting its objects.

Governance costs include costs associated with meeting the constitutional and statutory requirements of the Charity, including the preparation and examination of the statutory accounts, the costs of trustee meetings and other costs linked to the strategic management of the Charity including the cost of any legal advice to trustees on governance or constitutional matters.

1.6 Tangible fixed assets and depreciation

All assets costing more than £100 are capitalised.

Tangible fixed assets are stated at cost less depreciation.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, which is reviewed annually. The rates used are as follows:-

Computer Equipment - 33% Reducing Balance

Fixtures and Fittings - 33% Reducing Balance

1.7 Taxation

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

1.8 Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Clear Emotional Trauma and Therapy Specialists

Notes to the Accounts

1.9 Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.10 Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.11 Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

1.12 Pension costs

The charity operates a defined contribution pension scheme. Contributions are charged in the statement of financial activities as they become payable in accordance with the rules of the scheme.

1.13 Leases

Rentals under operating leases are charged to the statement of financial activities on a straight-line basis over the lease term.

2 Company Status

The charity is a charitable incorporated organisation and has no share capital.

The charity is incorporated in England.

In the event of the charity being wound up, the liability in respect of the guarantee is limited to £nil per member of the charity.

The members of the charity are the trustees named on page 1.

Clear Emotional Trauma and Therapy Specialists

Notes to the Accounts

3 Statement of Financial Activities - prior year

	Unrestricted funds 2024 £	Restricted income funds 2024 £	Total funds 2024 £
Income			
Income and endowments from:			
Donations and legacies	26,103	6,700	32,803
Charitable activities	394,935	531,771	926,706
Investments	785	-	785
Total	<u>421,823</u>	<u>538,471</u>	<u>960,294</u>
Expenditure			
Expenditure on:			
Charitable activities	172,384	676,816	849,200
Total	<u>172,384</u>	<u>676,816</u>	<u>849,200</u>
Net income/(expenditure) before investment	<u>249,439</u>	<u>(138,345)</u>	<u>111,094</u>
Net income/(expenditure)	249,439	(138,345)	111,094
Other recognised gains/(losses):	-	-	-
Net movement in funds	<u>249,439</u>	<u>(138,345)</u>	<u>111,094</u>
Reconciliation of funds:			
Total funds brought forward	265,384	169,984	435,368
Total funds carried forward	<u><u>514,823</u></u>	<u><u>31,639</u></u>	<u><u>546,462</u></u>

Clear Emotional Trauma and Therapy Specialists

Notes to the Accounts

4 Donations and Legacies

	Unrestricted funds	Restricted income funds	Total funds	Prior year funds
	2025	2025	2025	2024
	£	£	£	£
Legacies and bequests	-	-	-	150
Appeals and donations	5,182	-	5,182	32,653
	<u>5,182</u>	<u>-</u>	<u>5,182</u>	<u>32,803</u>

5 Incoming resources from charitable activities

	Unrestricted funds	Restricted income funds	Total funds	Prior year funds
	2025	2025	2025	2024
	£	£	£	£
<i>Grant Income:</i>				
BBC Children in Need	-	-	-	32,887
The Children's Society	-	34,879	34,879	36,975
Cornwall Council	-	32,899	32,899	12,607
Devon and Cornwall Victim Support	-	100,000	100,000	105,900
Garfield Weston	-	18,724	18,724	-
Ministry of Justice	-	142,532	142,532	165,772
Office of Police and Crime Commissioner (OPCC)	-	115,507	115,507	106,010
Plymouth City Council	-	-	-	43,500
Volunteer Cornwall	-	24,322	24,322	17,250
Who Dares Works	-	-	-	5,325
Leathersellers	25,125	-	25,125	25,000
The National Lottery Community Fund	-	19,000	19,000	-
Small Grants under £10,000	14,113	-	14,113	5,345
<i>Primary Purpose Trading:</i>				
Fundraising	7,501	-	7,501	6,026
Privately funded therapy	4,320	-	4,320	25,534
Schools Therapy Sessions	3,800	-	3,800	13,380
Shop & sales of donated goods	24,013	-	24,013	1,438
Training Income	26,066	-	26,066	20,443
Local government contracts	16,485	-	16,485	2,680
Other Contracts:				
Cornwall Voluntary Sector Forum	50,000	-	50,000	53,000
Invictus	100,000	-	100,000	25,000
NHS England	6,226	-	6,226	208,000
Young Devon	15,000	-	15,000	11,250
Other charitable Activities	8,377	-	8,377	3,384
	<u>301,026</u>	<u>487,863</u>	<u>788,889</u>	<u>926,706</u>

Clear Emotional Trauma and Therapy Specialists

Notes to the Accounts

6 Investment income

	Unrestricted funds	Restricted income funds	Total funds	Prior year funds
	£	£	2025 £	2024 £
Interest on cash deposits	3,719	-	3,719	785
	<u>3,719</u>	<u>-</u>	<u>3,719</u>	<u>785</u>

7 Expenditure on charitable activities

	Unrestricted	Restricted	Total	Prior year
	£	£	2025 £	2024 £
Direct costs				
Sessional therapists	137,145	99,951	237,096	187,829
Therapist supervision	4,889	14,691	19,580	16,449
Client activity costs	4,089	7,364	11,453	7,611
Other direct costs	-	75,000	75,000	106,451
	<u>146,123</u>	<u>197,006</u>	<u>343,129</u>	<u>318,340</u>
Support costs				
Wages	179,486	187,912	367,398	368,614
Staff NIC (Employers)	12,032	15,389	27,421	29,595
Pensions	3,719	4,029	7,748	8,403
Staff training	400	996	1,396	2,704
Travel and subsistence	8,876	7,985	16,861	17,410
Rent and rates	9,536	35,394	44,930	40,023
Light, heat and power	3,511	2,422	5,933	5,697
Insurance	3,473	1,312	4,785	2,833
Repairs & Renewals	566	-	566	773
Telephone and fax	2,857	2,358	5,215	3,735
IT Expenses	3,847	11,575	15,422	16,712
Licences	2,674	85	2,759	3,598
Printing, postage and stationery	994	434	1,428	7,479
Subscriptions	3,633	336	3,969	3,792
Equipment Hire	4,053	600	4,653	1,199
Sundry expenses	1,364	-	1,364	-
Cleaning	981	2,472	3,453	1,066
Bad debts and write offs	4,830	-	4,830	-
Advertising & Marketing	3,730	9,025	12,755	4,979
Consultancy fees	270	2,500	2,770	3,150
Bank charges	83	-	83	176
Depreciation	2,873	-	2,873	4,163
Total Support Costs	<u>253,788</u>	<u>284,824</u>	<u>538,612</u>	<u>526,101</u>

Clear Emotional Trauma and Therapy Specialists

Notes to the Accounts

Governance Costs

Accountancy fees	3,056	304	3,360	3,259
Independent examination of the charity's accounts	1,500	-	1,500	1,500
Total Governance Costs	<u>4,556</u>	<u>304</u>	<u>4,860</u>	<u>4,759</u>
Total Charitable Expenditure	<u><u>404,467</u></u>	<u><u>482,134</u></u>	<u><u>886,601</u></u>	<u><u>849,200</u></u>

8 Net income/ expenditure

Net income/expenditure is stated after charging:

	2025	2024
	£	£
Independent Examiners' remuneration	1,500	1,500
Depreciation of tangible fixed assets	2,873	4,163
	<u><u> </u></u>	<u><u> </u></u>

9 Staff costs

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

	2025	2024
	Number	Number
Staff in charitable activities	15	14
	<u> </u>	<u> </u>

The aggregate payroll costs of these persons were as follows:

	2025	2024
	£	£
Wages and salaries	367,398	368,614
Social security	27,421	29,595
Pensions	7,748	8,403
	<u><u>402,567</u></u>	<u><u>406,612</u></u>

Total employee benefits received by key management personnel	175,393	243,943
--	---------	---------

No employee received emoluments in excess of £60,000 in either the current or the prior year.

10 Trustees' remuneration and expenses

Trustees received no remuneration, benefits in kind or expenses during the year (2024 - £nil).

Clear Emotional Trauma and Therapy Specialists

Notes to the Accounts

11 Tangible fixed assets

	Computer Equipment	Fixtures and Fittings	Total
	£	£	£
Cost			
As at 1 April 2024	35,030	2,998	38,028
Additions	4,618	3,903	8,521
As at 31 March 2025	<u>39,648</u>	<u>6,901</u>	<u>46,549</u>
Depreciation			
As at 1 April 2024	27,327	1,828	29,155
Charge for the year	2,478	395	2,873
As at 31 March 2025	<u>29,805</u>	<u>2,223</u>	<u>32,028</u>
Net Book Value			
As at 31 March 2025	<u>9,843</u>	<u>4,678</u>	<u>14,521</u>
As at 31 March 2024	<u>7,703</u>	<u>1,170</u>	<u>8,873</u>

12 Debtors

	2025	2024
	£	£
Trade Debtors	17,355	230,130
Prepayments	2,129	12,316
	<u>19,484</u>	<u>255,268</u>

13 Creditors: Amounts falling due within one year

	2025	2024
	£	£
Trade creditors	19,786	27,126
Taxation and social security	7,512	7,803
Accruals and deferred income	3,169	3,097
Bank loans, overdrafts and credit cards	-	2,270
	<u>30,467</u>	<u>40,296</u>

Clear Emotional Trauma and Therapy Specialists

Notes to the Accounts

14 Analysis of funds

	As at 1 April 2024	Incoming Resources	Resources Expended	Transfers	As at 31 March 2025
	£	£	£	£	£
Restricted Funds					
BBC Children in Need	6,572	-	(6,572)	-	-
The Childrens Society	-	34,879	(34,879)	-	-
Cornwall Community Foundation	-	18,724	(4,276)	-	14,448
Devon & Cornwall Victim Support	-	100,000	(100,000)	-	-
Cornwall Council CLUP monies	-	32,899	(32,899)	-	-
Ministry of Justice	-	142,532	(142,532)	-	-
Office of Police and Crime Commissioner (OPCC)	-	100,000	(100,000)	-	-
Office of Police and Crime Commissioner (OPCC) - Wait List Adult SV	-	15,507	(15,507)	-	-
Plymouth City Council	4,766	-	(4,766)	-	-
Volunteer Cornwall	15,438	23,000	(22,999)	-	15,439
The National Lottery Community Fund	-	19,000	(13,062)	-	5,938
Small restricted income grants under £10,000	10,188	1,322	(4,642)	-	6,868
	<u>36,964</u>	<u>487,863</u>	<u>(482,134)</u>	<u>-</u>	<u>42,693</u>
General Funds					
Unrestricted funds	301,180	194,927	(110,972)	(8,521)	376,614
Designated funds					
Capital designated fund	8,873	-	(2,873)	8,521	14,521
Invictus	10,609	100,000	(103,490)	-	7,119
NHS England contract	190,011	-	(179,337)	-	10,674
Young Devon	(1,175)	15,000	(7,795)	-	6,030
Total Unrestricted funds	<u>509,498</u>	<u>309,927</u>	<u>(404,467)</u>	<u>-</u>	<u>414,958</u>
Total funds	<u>546,462</u>	<u>797,790</u>	<u>(886,601)</u>	<u>-</u>	<u>457,651</u>

15 Net assets by fund

	Unrestricted funds	Restricted income funds	Total funds	Prior year funds
Tangible assets	14,521	-	14,521	8,873
Current assets	430,904	42,693	473,597	577,885
Creditors: Amounts falling due within one year	(30,467)	-	(30,467)	(40,296)
Net Assets	<u>414,958</u>	<u>42,693</u>	<u>457,651</u>	<u>546,462</u>

Clear Emotional Trauma and Therapy Specialists

Notes to the Accounts

16 Commitments

Operating lease commitments

Annual commitments under non-cancellable operating leases are as follows:

	2025	2025	2024	2024
	Land and	Other	Land and	Other
	buildings		buildings	
	£	£	£	£
Operating leases with expiry date:				
Within one year	-	-	-	-
In the second to fifth years inclusive	10,500.00	2,003.00	-	-
	<u>10,500.00</u>	<u>2,003.00</u>	<u>-</u>	<u>-</u>

17 Related party disclosures

Controlling party

The charity is controlled by the trustees who are all directors of the company; thus no single party controls the charity.

Accounts

Charity registration number: 1165574

Clear Emotional Trauma and Therapy Specialists

A charitable incorporated organisation (CIO)

Trustees' Report and Unaudited Accounts

for the year ended 31 March 2024

Cornwall Community Accountancy Service
The Elms,
61 Green Lane
Redruth
Cornwall
TR15 1LS

Clear Emotional Trauma and Therapy Specialists
Contents

Reference and Administrative Details.....	1
Trustees' Report.....	2 to 6
Independent Examiner's report.....	7
Statement of financial activities.....	8
Balance Sheet.....	9
Statement of Cash Flows.....	10
Notes to the financial statements.....	11 to 20

Clear Emotional Trauma and Therapy Specialists

Reference and Administrative Details

Charity name Clear Emotional Trauma and Therapy Specialists

Charity registration number 1165574

Registered in England & Wales

Registered office 7 Cathedral Lane

Truro

TR1 2QS

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law.

The following Directors and Trustees served during the year:

Sue Brown

Mike Chapman

Jean Curd

Nicola Houghton

Mary Murfin (Appointed September 2023)

Bankers

CAF Bank Limited

25 Kings Hill Avenue

Kings Hill

West Malling

Kent

ME19 4JQ

Independent Examiner

Debbie Risborough (FCCA)

Cornwall Community Accountancy Service

The Elms

61 Green Lane

Redruth

TR15 1LS

Clear Emotional Trauma and Therapy Specialists

Trustees' Report

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report and the unaudited financial statements for the year ended 31 March 2024

Objectives and activities

The Charity's objects are:

The advancement of health for children, young people and adults harmed by abuse and emotional trauma through provision of therapy, counselling, practical and emotional support.

The advancement of education for public benefit through the provision of training and information to help prevent abuse, to reduce its occurrence and to support emotional resilience in schools, communities and the workforce.

In furtherance of those objectives our charitable activities are to:

- Provide an age-appropriate therapeutic support service for adults, children and their trusted carers.
- Support the needs of children and young people where they have experienced emotional, physical, sexual and psychological abuse and other emotional trauma such as traumatic bereavement
- Support the needs of adults harmed by sexual violence and abuse.
- Provide psycho-education, including therapeutic parenting support for parents/carers of children participating in therapy and for friends/family members as appropriate
- Provide opportunities for creative groups to build emotional resilience.
- Support the wellbeing and professional development of our workforce.
- Increase skills, knowledge and raise awareness through training for families, caregivers, schools, professionals, business and the wider community.

The trustees kept in mind the Charity Commission guidance on public benefit when reviewing the Charity's aims and objectives and overseeing the day-to-day operations undertaken by the charity.

Achievements and performance

The year from April 2023 to March 2024 saw continuing high demand for therapy and counselling services, in particular for children and young people, where we saw longer waiting times than have been previously experienced. Waiting lists for both child and adult services were managed closely throughout the year, with decisions to pause for new referrals when demand was at its peak, to provide clarity and reduce overwhelm for both clients and staff.

Clear Emotional Trauma and Therapy Specialists Trustees' Report

Levels of service provision increased considerably in the year with the start of the Invictus CLEAR Counselling Service and Talking Therapies Pilot. In total 896 referrals were received. This includes 457 adult and 307 children and young people referrals into trauma recovery services and 132 referrals into the Invictus CLEAR Counselling Service. This is an increase of 223 on the previous year.

In January 2024, CLEAR introduced a new adolescent mental health counselling service, funded wholly by the Cornish Charity, the Invictus Trust. This was in recognition of a gap in 1-2-1 counselling services and was designed to provide ease of access and speed of response to 11-21 year olds struggling with anxiety, depression and self-harm.

The new Invictus CLEAR Counselling Service was launched on 7th January 2024 with a single post on social media by the Invictus Trust. Within 8 days over 100 referrals had been received and within 15 days the total allocation for the first 12 months had been surpassed. Close monitoring and ongoing communication with the Invictus Trust has enabled the service to continue into the 2024-25 operational year. The ongoing evaluation of the service identified high levels of trauma and safeguarding needs for the young people referred and a lack of system-wide support for them and their families.

System-wide challenges were also identified through the ongoing delivery of the Sexual Violence Trauma Stabilisation Pathfinder where it became evident that CLEAR was already pushing the boundaries of readiness for therapy and counselling and experience of accepting clients who were beyond that remit identified that they needed the care and attention of NHS clinical services, at the very least alongside any trauma stabilisation support from CLEAR.

The Board approved the Strategic Plan and Budget for 2023-24 at the start of the operational year and received ongoing reports on the progress of the action plan alongside detailed management accounts at each subsequent meeting. Highlights for the year include:

- A new partnership with the Leathersellers Foundation, offering 4 years of unrestricted funding and opportunities for development, including training and development in environmental sustainability, networking events and access to specific additional funding opportunities
- A new partnership with the Invictus Trust, with an agreement of 2 years funding to make the case for a counselling service for 11-21 year olds in Cornwall that did not divide across child and adult services and was not dependant on thresholds of crisis support
- A short term opportunity to pilot a new way of delivering Access to Psychological Therapies, with a contract from the Integrated Care Board to provide access to support and initial assessment for 100 people in the 2023-24 operational year, recognising that ongoing counselling support would continue beyond this period.
- The opening of a new premises at 8 Cathedral Lane, introducing an accessible counselling area and training/workshop space and the opportunity to develop a charity shop selling preloved items and donated handcrafts. The objective of the shop were to increase overall income and diversify income sources, to provide opportunities for ongoing connection for clients through volunteering and to raise the profile of CLEAR to attract more supporters and donors.

Clear Emotional Trauma and Therapy Specialists

Trustees' Report

The welfare of staff continued to be a priority. Additional capacity was put into referrals administration and coordination, the Board gifted additional leave days to enable the whole team to have a one week break at Easter and a two-week break at Christmas and offers such as trauma-centred yoga continued on a weekly basis. Counselling support (outside of CLEAR) was offered to team members who themselves experienced trauma or triggers of past trauma in the course of the year. The balance and duty of care around previous trauma and the nature of the work we do continues to be challenging.

The Board recognises the commitment and dedication of each member of the CLEAR team for delivering high quality, safe clinical practice; for supporting the development of strategic and delivery partnerships that help to further our own charitable objectives and to bring additional support for people in most need across Cornwall; for building a skilled, engaged and resilient workforce and for making a difference in the lives of children and adults affected by abuse and emotional trauma.

Financial review

Income for the year has increased to £960,294 (2023 £904,230). The total expenditure for the year amounted to £849,200 (2023 £838,371) . Leaving an overall increase in reserves of £111,094 (2023 £65,859).

The Charity is reliant on the income from the agency organisations which fund the therapy sessions and from funding bodies to support its charitable activities. The Board have set a limit of £120,000 to be the desired unrestricted reserves in order to maintain the charities services and/or enable an orderly wind down during any difficult economic period.

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that systems and procedures are in place to mitigate our exposure to the major risks.

Strict financial limitations are in place to help prevent fraud and aid the healthy expansion of the charity. All transactions will be reported regularly to the trustee body at their meetings. Prior approval of any previously unapproved expenditure over £1,000 must be obtained from the Board of Trustees.

Structure, governance and management

The Charity has existed since 1st December 2008. Initially as an unincorporated charity and then registered as a Charitable Incorporated Organisation (CIO) with the Charity Commission on 15th February 2016 under registration number 1165574.

On 1st March 2018 the Charity merged with Cornwall Rape and Sexual Abuse Centre (CRASAC) which was registered with the charity commission under registration number 298585.

The Trustees approved a change of name for the Charity in September 18 from Children Linked to and Experiencing Abusive Relationships to CLEAR Emotional Trauma and Therapy Specialists.

Clear Emotional Trauma and Therapy Specialists

Trustees' Report

Governing document

The Charity is governed by a CIO foundation model memorandum and articles of incorporation. The latest approved version of the governing document was amended on 28th March 2019

Recruitment and induction of trustees

In accordance with the governing document, every trustee is appointed by a resolution passed at a properly convened meeting of the charity trustees. In selecting individuals for appointment as trustees, the Board has regard to the skills, knowledge and experience needed for the effective administration of the CIO. Throughout the year the Board of Trustees met bi-monthly and rigorously monitors key strategic objectives which are, in turn, translated into operational plans.

Organisation

The Board has established an effective organisational structure, ensuring that there is management focus on key functions necessary for the organisation to achieve its stated objectives.

The Board of Trustees have devolved responsibility for day to day management of the charity to the key management personnel. The key management personnel implement the policies laid down by the Trustees and report back to them on performance. The key management personnel include the following roles:

Chief Executive Officer
Children's Clinical Lead
Adult Clinical Lead
Business Development Manager
Operations Manager
Quality and Evaluation Lead

Trustee Responsibilities

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Companies Act 2006 and the applicable Statement of Recommended Practice. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant information of which the charitable company's independent examiner is unaware; and
- the trustees have taken all steps that they ought to have taken as trustees to make themselves aware of any relevant information and to establish that the independent examiner is aware of that information.

Clear Emotional Trauma and Therapy Specialists Trustees' Report

Small company provisions

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

Approved by the Board on 24th September 2024 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'Sue Brown', is written over a horizontal dotted line.

Sue Brown
Trustee

Clear Emotional Trauma and Therapy Specialists

Independent Examiner's Report

I report on the accounts of the company for the year ended 31 March 2024 which are set out on pages 8 to 20.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the 2011 Act"). The trustees consider that an audit is not required for this year under section 144(2) of the 2011 Act and that an independent examination is needed.

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Association of Chartered Certified Accountants.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the General Directions given by the Charity Commission under section 145 (5) (b) of the 2011 Act;
- and state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- 1) which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 386 of the Companies Act 2006 and section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met;
- 2) or to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



.....
Debbie Risborough, Chartered Certified Accountant
Cornwall Community Accountancy Service
The Elms, 61 Green Lane,
Redruth, Cornwall TR15 1LS

23rd November 2024

.....
Date:

Clear Emotional Trauma and Therapy Specialists

Statement of Financial Activities

for the year ended 31 March 2024

		Unrestricted funds 2024 £	Restricted income funds 2024 £	Total funds 2024 £	Prior year funds 2023 £
Income and endowments from:					
Donations and legacies	4	26,103	6,700	32,803	8,569
Charitable activities	5	394,935	531,771	926,706	895,018
Investments	6	785	-	785	643
Total		<u>421,823</u>	<u>538,471</u>	<u>960,294</u>	<u>904,230</u>
Expenditure on:					
Charitable activities	7	172,384	676,816	849,200	838,371
Total		<u>172,384</u>	<u>676,816</u>	<u>849,200</u>	<u>838,371</u>
Net income/(expenditure) before investment gains/(losses)		<u>249,439</u>	<u>(138,345)</u>	<u>111,094</u>	<u>65,859</u>
Net income/(expenditure)		<u>249,439</u>	<u>(138,345)</u>	<u>111,094</u>	<u>65,859</u>
Net movement in funds		<u>249,439</u>	<u>(138,345)</u>	<u>111,094</u>	<u>65,859</u>
Reconciliation of funds:					
Total funds brought		<u>265,384</u>	<u>169,984</u>	<u>435,368</u>	<u>369,509</u>
Total funds carried forward		<u>514,823</u>	<u>31,639</u>	<u>546,462</u>	<u>435,368</u>

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

All income and expenditure derive from continuing activities

Clear Emotional Trauma and Therapy Specialists

Balance Sheet

As at 31 March 2024

		2024		2023	
	Note	£	£	£	£
Fixed Assets					
Tangible Assets	11		8,873		13,590
			<u>8,873</u>		<u>13,590</u>
Current Assets					
Debtors	12	255,268		116,467	
Cash at bank and in hand		<u>322,617</u>		<u>340,272</u>	
		577,885		456,739	
Creditors: Amounts falling due within one year	13	(40,296)		(34,961)	
		<u></u>		<u></u>	
Net current assets			<u>537,589</u>		<u>421,778</u>
Total assets less current liabilities			546,462		435,368
Net assets			<u><u>546,462</u></u>		<u><u>435,368</u></u>
The funds of the charity:					
Restricted funds			36,964		169,984
Unrestricted funds					
Designated funds		208,318		13,590	
General funds		<u>301,180</u>		<u>251,794</u>	
Total unrestricted funds			<u>509,498</u>		<u>265,384</u>
Total charity funds			<u><u>546,462</u></u>		<u><u>435,368</u></u>

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

For the year ended 31 March 2024 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the Board on 24th September 2024 and signed on its behalf by:



Sue Brown
Trustee

Clear Emotional Trauma and Therapy Specialists

Statement of Cash Flows

As at 31 March 2024

	2024 £	2023 £
Cashflows from operating activities		
Net income per Statement of Financial Activities	111,094	65,859
Adjustments for:		
Depreciation of property, plant and equipment	4,163	5,340
Dividends, interest and rents from investments	(785)	(643)
(Increase)/Decrease in trade and other receivables	(138,801)	(31,038)
Increase/(Decrease) in trade and other payables	5,335	(27,215)
Net cash provided by /(used in) operating activities	<u>(18,994)</u>	<u>12,303</u>
Cashflows from investing activities		
Purchase of property, plant and equipment	(970)	(2,754)
Sales of property, plant and equipment	1,524	-
Dividends, interest and rents from investments	785	643
Net cash provided by /(used in) investing activities	<u>1,339</u>	<u>(2,111)</u>
Net (decrease)/increase in cash and cash equivalents	(17,655)	10,192
Cash and cash equivalents at the beginning of the year	340,272	330,080
Cash and cash equivalents at the end of the year	<u><u>322,617</u></u>	<u><u>340,272</u></u>
Components of cash and cash equivalents:		
Cash at bank and in hand	322,617	340,272
	<u><u>322,617</u></u>	<u><u>340,272</u></u>

Clear Emotional Trauma and Therapy Specialists

Notes to the Accounts

1 Accounting policies

1.1 Basis of accounting

The accounts have been prepared under the historical cost convention and in accordance with:

- Accounting and Reporting by Charities Statement of Recommended Practice, applicable to charities preparing their accounts in accordance with the Financial Reporting Standard, applicable in the UK and Republic of Ireland (FRS102) second edition - October 2019 (effective 1 January 2019);
- the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102);
- the Companies Act 2006 and
- the Charities Act 2011.

The financial statements are prepared in sterling which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The charity constitutes a public benefit entity as defined by FRS102

1.2 Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

1.3 Fund accounting policy

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

Designated funds are amounts that are allocated for specific purposes by the charity itself.

Restricted 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.

Revaluation funds are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market value.

1.4 Income

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS102 SORP or FRS102.

Items of income are recognised and included in the accounts when all of the following criteria are met:

- the charity has entitlement to the funds;
- any performance conditions attached to the item(s) of income have been met or are fully within the control of the charity;
- there is sufficient certainty that receipt of the income is considered probable; and
- the amount can be measured reliably.

Donations and legacies are voluntary income received by way of donations and gifts. It is included within the accounts when receivable and only when the charity has unconditional entitlement to the income.

Tax reclaims on donations and gifts are included in the accounts at the same time as the gift/donation to which it relates

Clear Emotional Trauma and Therapy Specialists

Notes to the Accounts

Donated goods and services are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

The value of services provided by volunteers is not included within the accounts.

1.5 Resources expended

Liabilities are recognised where there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and includes the attributable value added tax which cannot be recovered.

Grants payable are charged in the year when the offer is conveyed to the recipient except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year-end are noted as a commitment, but not accrued as expenditure.

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.

Support costs are the those costs required to support the charity in carrying out its activities and meeting its objects.

Governance costs include costs associated with meeting the constitutional and statutory requirements of the Charity, including the preparation and examination of the statutory accounts, the costs of trustee meetings and other costs linked to the strategic management of the Charity including the cost of any legal advice to trustees on governance or constitutional matters.

1.6 Tangible fixed assets and depreciation

All assets costing more than £100 are capitalised.

Tangible fixed assets are stated at cost less depreciation.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, which is reviewed annually. The rates used are as follows:-

Computer Equipment - 33% Reducing Balance

Fixtures and Fittings - 33% Reducing Balance

1.7 Taxation

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

1.8 Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Clear Emotional Trauma and Therapy Specialists

Notes to the Accounts

1.9 Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.10 Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.11 Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

1.12 Pension costs

The charity operates a defined contribution pension scheme. Contributions are charged in the statement of financial activities as they become payable in accordance with the rules of the scheme.

1.13 Leases

Rentals under operating leases are charged to the statement of financial activities on a straight-line basis over the lease term.

2 Company Status

The charity is a charitable incorporated organisation and has no share capital.

The charity is incorporated in England.

In the event of the charity being wound up, the liability in respect of the guarantee is limited to £nil per member of the charity.

The members of the charity are the trustees named on page 1.

Clear Emotional Trauma and Therapy Specialists

Notes to the Accounts

3 Statement of Financial Activities - prior year

	Unrestricted funds 2023 £	Restricted income funds 2023 £	Total funds 2023 £
Income			
Income and endowments from:			
Donations and legacies	8,569	-	8,569
Charitable activities	97,453	797,565	895,018
Investments	643	-	643
Total	<u>106,665</u>	<u>797,565</u>	<u>904,230</u>
Expenditure			
Expenditure on:			
Charitable activities	71,739	766,632	838,371
Total	<u>71,739</u>	<u>766,632</u>	<u>838,371</u>
Net income/(expenditure) before investment	<u>34,926</u>	<u>30,933</u>	<u>65,859</u>
Net income/(expenditure)	34,926	30,933	65,859
Extraordinary items			-
Transfers between funds			-
Other recognised gains/(losses):			
Net movement in funds	<u>34,926</u>	<u>30,933</u>	<u>65,859</u>
Reconciliation of funds:			
Total funds brought forward	227,841	141,668	369,509
Total funds carried forward	<u><u>262,767</u></u>	<u><u>172,601</u></u>	<u><u>435,368</u></u>

Clear Emotional Trauma and Therapy Specialists

Notes to the Accounts

4 Donations and Legacies

	Unrestricted funds	Restricted income funds	Total funds	Prior year funds
	£	£	2024 £	2023 £
Legacies and bequests	150	-	150	-
Appeals and donations	25,953	6,700	32,653	8,569
	<u>26,103</u>	<u>6,700</u>	<u>32,803</u>	<u>8,569</u>

5 Incoming resources from charitable activities

	Unrestricted funds	Restricted income funds	Total funds	Prior year funds
	£	£	2024 £	2023 £
<i>Grant Income:</i>				
BBC Children in Need	-	32,887	32,887	33,387
The Children's Society	-	36,975	36,975	60,298
Cornwall Council	-	12,607	12,607	110,484
Cornwall Development Company	-	-	-	90,760
Devon and Cornwall Victim Support	-	105,900	105,900	-
Garfield Weston	-	-	-	25,000
Ministry of Justice	-	165,772	165,772	210,940
Office of Police and Crime Commissioner (OPCC)	-	106,010	106,010	190,000
Plymouth City Council	-	43,500	43,500	-
Volunteer Cornwall	-	17,250	17,250	16,940
Who Dares Works	-	5,325	5,325	40,388
Leathersellers	25,000	-	25,000	-
Lloyds Bank Foundation	-	-	-	2,250
Small Grants under £10,000	-	5,345	5,345	19,368
<i>Primary Purpose Trading:</i>				
Fundraising	6,026	-	6,026	-
Privately funded therapy	25,534	-	25,534	33,014
Schools Therapy Sessions	13,380	-	13,380	18,112
Shop & sales of donated goods	1,438	-	1,438	-
Training Income	20,443	-	20,443	20,679
Local government contracts	2,680	-	2,680	23,398
Other Contracts:				
Cornwall Voluntary Sector Forum	53,000	-	53,000	-
Invictus	25,000	-	25,000	-
NHS England	208,000	-	208,000	-
Young Devon	11,250	-	11,250	-
Other charitable Activities	3,184	200	3,384	-
	<u>394,935</u>	<u>531,771</u>	<u>926,706</u>	<u>895,018</u>

Clear Emotional Trauma and Therapy Specialists

Notes to the Accounts

6 Investment income

	Unrestricted funds	Restricted income funds	Total funds	Prior year funds
	£	£	2024 £	2023 £
Interest on cash deposits	785	-	785	643
	<u>785</u>	<u>-</u>	<u>785</u>	<u>643</u>

7 Expenditure on charitable activities

	Unrestricted	Restricted	Total	Prior year
	£	£	2024 £	2023 £
Direct costs				
Sessional therapists	26,956	160,873	187,829	188,994
Therapist supervision	933	15,516	16,449	16,656
Client activity costs	3,184	4,427	7,611	10,656
Other direct costs	(49)	106,500	106,451	111,368
	<u>31,024</u>	<u>287,316</u>	<u>318,340</u>	<u>327,674</u>
Support costs				
Wages	80,293	288,321	368,614	321,939
Staff NIC (Employers)	5,867	23,728	29,595	23,710
Pensions	1,589	6,814	8,403	6,725
Staff training	505	2,199	2,704	13,634
Travel and subsistence	2,432	14,978	17,410	16,430
Rent and rates	19,749	20,274	40,023	20,112
Light, heat and power	1,465	4,232	5,697	5,803
Insurance	2,833	-	2,833	3,730
Repairs & Renewals	719	54	773	516
Telephone and fax	732	3,003	3,735	3,388
IT Expenses	4,120	12,592	16,712	32,782
Licences	3,007	591	3,598	2,168
Printing, postage and stationery	3,055	4,424	7,479	2,885
Subscriptions	2,607	1,185	3,792	2,499
Equipment Hire	-	1,199	1,199	2,229
Sundry expenses	-	-	-	157
Cleaning	340	726	1,066	1,197
Advertising & Marketing	4,503	476	4,979	17,262
Consultancy fees	150	3,000	3,150	20,280
Bank charges	176	-	176	172
Interest payable	-	-	-	2,643
Depreciation	4,163	-	4,163	5,340
Total Support Costs	<u>138,305</u>	<u>387,796</u>	<u>526,101</u>	<u>505,601</u>

Clear Emotional Trauma and Therapy Specialists

Notes to the Accounts

Governance Costs

Accountancy fees	1,555	1,704	3,259	4,121
Independent examination of the charity's accounts	1,500	-	1,500	975
Total Governance Costs	<u>3,055</u>	<u>1,704</u>	<u>4,759</u>	<u>5,096</u>
Total Charitable Expenditure	<u>172,384</u>	<u>676,816</u>	<u>849,200</u>	<u>838,371</u>

8 Net income/ expenditure

Net income/expenditure is stated after charging:

	2024	2023
	£	£
Independent Examiners' remuneration	1,500	975
Depreciation of tangible fixed assets	4,163	5,340

9 Staff costs

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

	2024	2023
	Number	Number
Staff in charitable activities	14	12

The aggregate payroll costs of these persons were as follows:

	2024	2023
	£	£
Wages and salaries	368,614	321,939
Social security	29,595	23,710
Pensions	8,403	6,725
	<u>406,612</u>	<u>352,374</u>

Total employee benefits received by key management personnel	243,943	194,624
--	---------	---------

No employee received emoluments in excess of £60,000 in either the current or the prior year.

10 Trustees' remuneration and expenses

Trustees received no remuneration, benefits in kind or expenses during the year (2023 - £nil).

Clear Emotional Trauma and Therapy Specialists

Notes to the Accounts

11 Tangible fixed assets

	Computer Equipmen t £	Fixtures and Fittings £	Total £
Cost			
As at 1 April 2023	36,021	2,561	38,582
Additions	533	437	970
Disposals	(1,524)	-	(1,524)
As at 31 March 2024	35,030	2,998	38,028
Depreciation			
As at 1 April 2023	23,651	1,341	24,992
Charge for the year	3,676	487	4,163
As at 31 March 2024	27,327	1,828	29,155
Net Book Value			
As at 31 March 2024	7,703	1,170	8,873
As at 31 March 2023	12,370	1,220	13,590

12 Debtors

	2024 £	2023 £
Trade Debtors	230,130	79,438
Prepayments	12,316	5,884
Other debtors	-	31,145
	255,268	116,467

13 Creditors: Amounts falling due within one year

	2024 £	2023 £
Trade creditors	27,126	24,026
Taxation and social security	7,803	7,690
Accruals and deferred income	3,097	975
Bank loans, overdrafts and credit cards	2,270	2,270
	40,296	34,961

Clear Emotional Trauma and Therapy Specialists

Notes to the Accounts

14 Analysis of funds

	As at 1 April 2023	Incoming Resources	Resources Expended	Transfers	As at 31 March 2024
	£	£	£	£	£
Restricted Funds					
BBC Children in Need	2,161	32,887	(28,476)	-	6,572
The Childrens Society	-	36,975	(36,975)	-	-
Cornwall Council COMF monies	100,317	-	(100,317)	-	-
Devon & Cornwall Victim Support	-	105,900	(105,900)	-	-
Garfield Weston	25,000	-	(25,000)	-	-
Inside Out Project	7,440	12,607	(20,047)	-	-
Ministry of Justice	-	165,772	(165,772)	-	-
Office of Police and Crime Commissioner (OPCC)	-	106,010	(106,010)	-	-
Peoples Local Trust	-	-	-	-	-
Plymouth City Council	-	43,500	(38,734)	-	4,766
Volunteer Cornwall	7,100	17,250	(8,912)	-	15,438
Who Dares Works	7,697	5,325	(18,347)	5,325	-
Small restricted income grants under £10,000	20,269	12,245	(22,326)	-	10,188
	<u>169,984</u>	<u>538,471</u>	<u>(676,816)</u>	<u>5,325</u>	<u>36,964</u>
General Funds					
Unrestricted funds	251,794	124,573	(70,416)	(4,771)	301,180
Designated funds					
Capital designated fund	13,590	-	(4,163)	(554)	8,873
Invictus	-	25,000	(14,391)	-	10,609
NHS England contract	-	208,000	(17,989)	-	190,011
Suicide prevention contract to 2028	-	53,000	(53,000)	-	-
Young Devon	-	11,250	(12,425)	-	(1,175)
Total Unrestricted funds	<u>265,384</u>	<u>421,823</u>	<u>(172,384)</u>	<u>(5,325)</u>	<u>509,498</u>
Total funds	<u>435,368</u>	<u>960,294</u>	<u>(849,200)</u>	<u>-</u>	<u>546,462</u>

15 Net assets by fund

	Unrestricted funds	Restricted income funds	Total funds	Prior year funds
Tangible assets	8,873	-	8,873	13,590
Current assets	540,921	36,964	577,885	456,739
Creditors: Amounts falling due within one year	(40,296)	-	(40,296)	(34,961)
Net Assets	<u>509,498</u>	<u>36,964</u>	<u>546,462</u>	<u>435,368</u>

Clear Emotional Trauma and Therapy Specialists

Notes to the Accounts

16 Commitments

Operating lease commitments

Annual commitments under non-cancellable operating leases are as follows:

	2024	2024	2023	2023
	Land and	Other	Land and	Other
	buildings		buildings	
	£	£	£	£
Operating leases with expiry date:				
In the second to fifth years inclusive	-	-	10,500	-
	-	-	10,500	-

17 Related party disclosures

Controlling party

The charity is controlled by the trustees who are all directors of the company; thus no single party controls the charity.

Accounts

Clear Emotional Trauma and Therapy Specialists

A Charitable Incorporated Organisation

Charity No. 1165574

Trustees' Report and Unaudited Accounts

31 March 2023

Cornwall Community Accountancy Service
The Elms,
61 Green Lane
Redruth
Cornwall
TR15 1LS

**Clear Emotional Trauma and
Therapy Specialists
CONTENTS**

	Pages
Trustees' Annual Report	2 to 6
Independent Examiner's Report	7
Statement of Financial Activities	8
Balance Sheet	9 to 10
Notes to the Accounts	11 to 21

**Clear Emotional Trauma and
Therapy Specialists
TRUSTEES ANNUAL
REPORT**

REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 1165574

Registered Office

7 Cathedral Lane
Truro
TR1 2QS

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law.
The following Directors and Trustees served during the year:

Jean Curd
Mike Chapman
Nicola Houghton
Sarah Yeoman (Resigned 22 November 2022)
Sue Brown

Accountants

Cornwall Community Accountancy
Service
The Elms, 61 Green Lane
Redruth
Cornwall
TR15 1LS

Bankers

CAF Bank Limited
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4JQ

Clear Emotional Trauma and Therapy Specialists TRUSTEES ANNUAL REPORT

The Trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 31 March 2023.

OBJECTIVES AND ACTIVITIES

The Charity's objects were updated by the Board with approval from the Charity Commission. They are:

The advancement of health for children, young people and adults harmed by abuse and emotional trauma through provision of therapy, counselling, practical and emotional support.

The advancement of education for public benefit through the provision of training and information to help prevent abuse, to reduce its occurrence and to support emotional resilience in schools, communities and the workforce.

In furtherance of those objectives our charitable activities are to:

- Provide an age-appropriate therapeutic support service for adults, children and their trusted carers.
- Support the needs of children and young people where they have experienced emotional, physical, sexual and psychological abuse and other emotional trauma such as traumatic bereavement .
- Support the needs of adults harmed by sexual violence and abuse.
- Provide psycho-education and therapeutic parenting support for parents/carers of children participating in therapy
- Provide opportunities for creative groups to build emotional resilience.
- Support the wellbeing and professional development of our workforce.
- Increase skills, knowledge and raise awareness through training for families, caregivers, schools, professionals, business and the wider community.

The trustees kept in mind the Charity Commission guidance on public benefit when reviewing the Charity's aims and objectives and overseeing the day-to-day operations undertaken by the charity.

ACHIEVEMENTS AND PERFORMANCE

The year from April 2022 to March 2023 saw continuing high demand for therapy and counselling services, in particular for children and young people, where we saw longer waiting times than have been previously experienced. Waiting lists for both child and adult services were managed closely throughout the year, with decisions to pause for new referrals when demand was at its peak, to provide clarity and reduce overwhelm for both clients and staff. 673 children, young people and adults were referred for 1-2-1 counselling, therapy and mentoring support over the year, a decrease of 128 on the previous year. The drop in referrals is because of the need to close the adult waitlist during the year due to the ongoing demand on caseloads carried forward from the previous year.

Over the course of the year all 1-2-1 therapy with children and young people returned to in-person face to face. Adults were offered a choice of in-person, online or telephone counselling. This choice remains as a legacy of the Covid 19 pandemic. Remote counselling work has been strengthened with new policies and additional training so that it is now embedded into service delivery rather than an 'emergency' measure as it was seen during the height of the pandemic. Safeguarding concerns rose for both children and adults and overall the levels of complexity for clients was heightened.

**Clear Emotional Trauma and
Therapy Specialists
TRUSTEES ANNUAL
REPORT**

The Board approved the Strategic Plan and Budget for 2022-23 at the start of the operational year and received ongoing reports on the progress of the action plan alongside detailed management accounts at each subsequent meeting. Highlights for the year include:

- Delivery of therapy and counselling to meet increasing demand, reducing the impact of trauma, building emotional resilience and receiving excellent client feedback
- A charity development day that set the scene for the coming year, and provided training on the new database, notetaking and BUSS – Building Underdeveloped Sensorimotor Systems in children who have experienced developmental trauma.
- Ongoing delivery of our fourth intake of students for our L5 Post Qualifying Diploma in Working Therapeutically with Children and Young People
- An ongoing programme of workforce development including L3 Qualification in Safeguarding Children and Vulnerable Adults for all staff, Complex PTSD Masterclass, Mental Health First Aid and training from the Child Sexual Abuse Centre of Excellence in response to increased funding to support the growing demand for therapy for children harmed by sexual abuse.
- Supporting the future workforce through our clinical placement pathways for adult person-centred counsellors and EMDR therapists and trainee clinical psychologists.
- The launch of CLEAR for Business in October 2022 to support mental health and emotional resilience in the workplace.
- Development of new trauma stabilisation pilot in collaboration with the NHS and Integrated Care System.

Wellbeing for employed staff and sessional workers was a high priority. Trauma-centred, trauma-sensitive yoga and tai-chi movements for wellbeing sessions were introduced for any member of the team who wished to attend. Additional 1-2-1 supervision continued to be offered on request, alongside monthly group supervision. There was a permanent change of Clinical lead for the Child Service and a temporary one for the Adult Service to cover a career break. Additional changes in the central administration team due to retirement and relocation tested the strength of our processes and business continuity plans.

The Charity maintained its involvement in partnerships that helped people who were unemployed and economically inactive – providing counselling and therapy where trauma was a barrier to work and training. This work was mainly funded through the European Social Fund. The delivery of this work ended as the operational year ended, with short follow-up period to finalise claims and evaluations. Evaluation of this work demonstrated excellent outcomes with 67% of people supported by CLEAR through EMDR therapy and person centred counselling moving into work, education or economic activity.

New partnerships were developed, for example through the Home Office funded Safer Streets Programme where CLEAR delivered training to business in Truro as part of the Violence Against Women and Girls strand. We continued to work alongside other DASV organisations from a delivery perspective to ensure people could access support in the shortest possible time and at a strategic level to feed in emerging themes and issues to policy makers and funders.

A further development in-year was the commissioning of partnership approaches to delivery across Cornwall and Devon by the Office of the Police and Crime Commissioner. This is a growing trend in commissioning where a lead partner is accountable for a group of organisations. There are advantages to this through the ability to learn from others, raise standards and share resources, however there are disadvantages for lead Partners in that all of the money flows into the accounts of lead partner with the majority being passported out to other partners. This over-inflates the income for lead partner and can affect bids to other charitable trusts and grant programmes.

Clear Emotional Trauma and Therapy Specialists TRUSTEES ANNUAL REPORT

The Board recognises the commitment and dedication of each member of the CLEAR team for delivering high quality, safe clinical practice; for supporting the development of strategic and delivery partnerships that help to further our own charitable objectives and to bring additional support for people in most need across Cornwall; for building a skilled, engaged and resilient workforce and for making a difference in the lives of children and adults affected by abuse and emotional trauma.

The Board recognises the commitment and dedication of each member of the CLEAR team for delivering high quality, safe clinical practice; for supporting the development of strategic and delivery partnerships that help to further our own charitable objectives and to bring additional support for people in most need across Cornwall; for building a skilled, engaged and resilient workforce and for making a difference in the lives of children and adults affected by abuse and emotional trauma.

FINANCIAL REVIEW

Income for the year has increased to £904,230 (2022 £852,230). The total expenditure for the year amounted to £838,371 (2022 £719,116). Leaving an overall increase in reserves of £65,859 (2022 £133,204).

The Charity is reliant on the income from the agency organisations which fund the therapy sessions and from funding bodies to support its charitable activities. The Board have set a limit of £100,000 to be the desired unrestricted reserves in order to maintain the charities services and/or enable an orderly wind down during any difficult economic period.

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that systems and procedures are in place to mitigate our exposure to the major risks.

Strict financial limitations are in place to help prevent fraud and aid the healthy expansion of the charity. All transactions will be reported regularly to the trustee body at their meetings. Prior approval of any expenditure over £1,000 must be obtained from the Board of Trustees.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Charity has existed since 1st December 2008. Initially as an unincorporated charity and then registered as a Charitable Incorporated Organisation (CIO) with the Charity Commission on 15th February 2016 under registration number 1165574.

On 1st March 2018 the Charity merged with Cornwall Rape and Sexual Abuse Centre (CRASAC) which was registered with the charity commission under registration number 298585.

The Trustees approved a change of name for the Charity in September 18 from Children Linked to and Experiencing Abusive Relationships to CLEAR Emotional Trauma and Therapy Specialists.

Governing document:

The Charity is governed by a CIO foundation model memorandum and articles of incorporation. The latest approved version of the governing document was amended on 28th March 2019

**Clear Emotional Trauma and
Therapy Specialists
TRUSTEES ANNUAL
REPORT**

In accordance with the governing document, every trustee is appointed by a resolution passed at a properly convened meeting of the charity trustees. In selecting individuals for appointment as trustees, the Board has regard to the skills, knowledge and experience needed for the effective administration of the CIO. Throughout the year the Board of Trustees met bi-monthly and rigorously monitors key strategic objectives which are, in turn, translated into operational plans.

The Board has established an effective organisational structure, ensuring that there is management focus on key functions necessary for the organisation to achieve its stated objectives.

The Board of Trustees have devolved responsibility for day to day management of the charity to the key management personnel. The key management personnel implement the policies laid down by the Trustees and report back to them on performance. The key management personnel include the following roles:

Chief Executive Officer

Childrens Clinical Lead

Adult Clinical Lead

Training and Professional Development Lead

TRUSTEES' RESPONSIBILITIES

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board



Sue Brown

Trustee

26 September 2023

**Clear Emotional Trauma and
Therapy Specialists
INDEPENDENT EXAMINERS
REPORT**

Independent Examiner's Report to the trustees of Clear Emotional Trauma and Therapy Specialists

I report to the charity trustees on my examination of the accounts of Clear Emotional Trauma and Therapy Specialists for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet and the related notes.

Responsibilities and basis of report

As the trustees of the charity (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 charity 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

As the charity'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 Association of Chartered Certified Accountants.

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

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the accounts do not accord with those records; or
- the accounts do not comply with the accounting requirements under 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
- the accounts have not been prepared in accordance with the Charities SORP (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.



Debbie Risborough
Association of Chartered Certified Accountants
Cornwall Community Accountancy Service
The Elms, 61 Green Lane
Redruth
Cornwall
TR15 1LS
26 September 2023

**Clear Emotional Trauma and
Therapy Specialists
STATEMENT OF
FINANCIAL ACTIVITIES**

for the year ended 31 March 2023

		Unrestrict ed funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
	Notes				
Income and endowments from:					
Donations and legacies	4	8,569	-	8,569	8,839
Charitable activities	5	97,453	797,565	895,018	843,433
Investments	6	643	-	643	48
Total		106,665	797,565	904,230	852,320
Expenditure on:					
Charitable activities	7	71,739	766,632	838,371	719,116
Total		71,739	766,632	838,371	719,116
Net gains on investments		-	-	-	-
Net income	8	34,926	30,933	65,859	133,204
Transfers between funds		2,618	(2,618)	-	-
Net income before other gains/(losses)		37,544	28,315	65,859	133,204
Other gains and losses:					
Net movement in funds		37,544	28,315	65,859	133,204
Reconciliation of funds:					
Total funds brought forward		227,841	141,668	369,509	236,305
Total funds carried forward		265,385	169,983	435,368	369,509

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

**Clear Emotional Trauma and
Therapy Specialists
BALANCE SHEET**

at **31 March 2023**

	Notes	2023 £	2022 £
Fixed assets			
Tangible assets	11	13,590	16,176
		<u>13,590</u>	<u>16,176</u>
Current assets			
Debtors	12	116,467	85,429
Cash at bank and in hand		340,272	330,080
		<u>456,739</u>	<u>415,509</u>
Creditors: Amount falling due within one year	13	(34,961)	(62,176)
Net current assets		421,778	353,333
Total assets less current liabilities		435,368	369,509
Net assets excluding pension asset or liability		<u>435,368</u>	<u>369,509</u>
Total net assets		<u><u>435,368</u></u>	<u><u>369,509</u></u>
The funds of the charity			
Restricted funds	14		
Restricted income funds		169,983	141,668
		<u>169,983</u>	<u>141,668</u>
Unrestricted funds	14		
General funds		251,795	211,665
Designated funds		13,590	16,176
		<u>265,385</u>	<u>227,841</u>
Total funds		<u><u>435,368</u></u>	<u><u>369,509</u></u>

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

For the year ended 31 March 2023 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 26 September 2023

And signed on its behalf by:



Sue Brown
Trustee

26 September 2023

**Clear Emotional Trauma and
Therapy Specialists
STATEMENT OF CASH
FLOWS**

for the year ended 31 March 2023

	2023 £	2022 £
Cash flows from operating activities		
Net income per Statement of Financial Activities	65,859	133,204
Adjustments for:		
Depreciation of property, plant and equipment	5,340	3,754
Dividends, interest and rents from investments	(643)	(48)
Other gains/losses	-	-
Increase in trade and other receivables	(31,038)	(29,963)
(Decrease)/Increase in trade and other payables	(18,072)	16,233
Net cash provided by operating activities	<u>21,446</u>	<u>123,180</u>
Cash flows from investing activities		
Purchases of property, plant and equipment	(2,754)	(8,554)
Dividends, interest and rents from investments	643	48
Net cash used in investing activities	<u>(2,111)</u>	<u>(8,506)</u>
Cash flows from financing activities		
Repayment of borrowings	(9,143)	(11,648)
Net cash used in financing activities	<u>(9,143)</u>	<u>(11,648)</u>
Net increase in cash and cash equivalents	10,192	103,026
Cash and cash equivalents at the beginning of the year	330,080	227,054
Cash and cash equivalents at the end of the year	<u>340,272</u>	<u>330,080</u>
Components of cash and cash equivalents		
Cash and bank balances	340,272	330,080
	<u>340,272</u>	<u>330,080</u>

**Clear Emotional Trauma and
Therapy Specialists
NOTES TO THE ACCOUNTS**

for the year ended 31 March 2023

1 Accounting policies

Basis of preparation

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) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The charity constitutes a public benefit entity as defined by FRS102.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

**Clear Emotional Trauma and
Therapy Specialists
NOTES TO THE ACCOUNTS**

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

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

**Clear Emotional Trauma and
Therapy Specialists
NOTES TO THE ACCOUNTS**

Tangible fixed assets and depreciation

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

Computer Equipment	33% Reducing Balance
Fixtures and Fittings	33% Reducing Balance

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation. Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

**Clear Emotional Trauma and
Therapy Specialists
NOTES TO THE ACCOUNTS**

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

2 Company status

The company is a charitable incorporated organisation(CIO) and consequently does not have share capital. As a CIO if the CIO is wound up, the members of the CIO have no liability to contribute to its assets and no personal responsibility for settling its debts and liabilities.

3 Statement of Financial Activities - prior year

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Income and endowments from:			
Donations and legacies	8,839	-	8,839
Charitable activities	86,561	756,872	843,433
Investments	48	-	48
Total	<u>95,448</u>	<u>756,872</u>	<u>852,320</u>
Expenditure on:			
Charitable activities	59,241	659,875	719,116
Total	<u>59,241</u>	<u>659,875</u>	<u>719,116</u>
Net income	<u>36,207</u>	<u>96,997</u>	<u>133,204</u>
Transfers between funds	46,942	(46,942)	
Net income before other gains/(losses)	<u>83,149</u>	<u>50,055</u>	<u>133,204</u>
Other gains and losses:			
Net movement in funds	<u>83,149</u>	<u>50,055</u>	<u>133,204</u>
Reconciliation of funds:			
Total funds brought forward	144,692	91,613	236,305
Total funds carried forward	<u><u>227,841</u></u>	<u><u>141,668</u></u>	<u><u>369,509</u></u>

**Clear Emotional Trauma and
Therapy Specialists
NOTES TO THE ACCOUNTS**

4 Income from donations and legacies

	Unrestricted	Total 2023	Total 2022
	£	£	£
Appeals and donations	8,569	8,569	8,839
	<u>8,569</u>	<u>8,569</u>	<u>8,839</u>

5 Income from charitable activities

	Unrestricted	Restricted	Total 2023	Total 2022
	£	£	£	£
<i>Grant Income</i>				
Cornwall Development Company	-	90,760	90,760	143,007
BBC Children in Need	-	33,387	33,387	33,087
Ministry of Justice	-	210,940	210,940	181,988
Office of Police and Crime Commissioner (OPCC)	-	190,000	190,000	94,240
Lloyds Bank Foundation	2,250	-	2,250	30,000
Cornwall Council	-	110,484	110,484	120,240
Garfield Weston	-	25,000	25,000	15,000
Peoples Local Trust	-	-	-	20,000
The Children's Society	-	60,298	60,298	-
Volunteer Cornwall	-	16,940	16,940	-
Who Dares Works	-	40,388	40,388	36,710
Small Grants under £10,000	-	19,368	19,368	49,600
<i>Primary Purpose Trading</i>				
Schools Therapy Sessions	18,112	-	18,112	12,300
Privately funded therapy	33,014	-	33,014	38,928
Therapy courses	20,679	-	20,679	13,013
Local government contracts	23,398	-	23,398	20,190
CAMHS contract	-	-	-	33,000
Crowdfunder	-	-	-	1,504
Other income from charitable activities	-	-	-	626
	<u>97,453</u>	<u>797,565</u>	<u>895,018</u>	<u>843,433</u>

**Clear Emotional Trauma and
Therapy Specialists
NOTES TO THE ACCOUNTS**

6 Income from investments

	Unrestricted	Total 2023	Total 2022
	£	£	£
Interest on cash deposits	643	643	48
	<u>643</u>	<u>643</u>	<u>48</u>

**Clear Emotional Trauma and
Therapy Specialists
NOTES TO THE ACCOUNTS**

7 Expenditure on charitable activities

	Unrestrict ed	Restricted	Total 2023	Total 2022
	£	£	£	£
<i>Direct expenditure on charitable activities</i>				
Sessional therapists	17,677	171,317	188,994	209,601
Therapist supervision	3,659	12,997	16,656	15,595
Client activity costs	292	10,364	10,656	6,911
Other direct costs	-	111,368	111,368	63,912
<i>Support Costs</i>				
Wages	-	321,939	321,939	240,055
Staff NIC (Employers)	-	23,710	23,710	15,510
Pensions	-	6,725	6,725	4,653
Staff training	663	12,971	13,634	8,526
Staff welfare	-	-	-	70
Travel and subsistence	380	16,050	16,430	16,873
Rent & rates	1,147	18,965	20,112	12,140
Light, heat and power	-	5,803	5,803	501
Insurance	47	3,683	3,730	2,522
Repairs & renewals	256	260	516	849
Telephone and fax	-	3,388	3,388	1,557
IT expenses	14,002	18,780	32,782	59,355
Licences	223	1,945	2,168	4,849
Printing, postage and stationary	625	2,260	2,885	2,719
Subscriptions	1,204	1,295	2,499	2,254
Equipment Hire	1,115	1,114	2,229	4,167
sundry expenses	116	41	157	175
Cleaning	101	1,096	1,197	836
Marketing and promotion	12,871	4,391	17,262	9,260
Consultancy fees	8,641	11,639	20,280	25,740
Bank charges	172	-	172	196
Interest payable	2,643	-	2,643	1,061
Depreciation	5,340	-	5,340	3,754
<i>Governance costs</i>				
Accountancy fees	565	3,557	4,121	4,500
Independent examination of the charity's accounts	-	975	975	975
	<u>71,739</u>	<u>766,632</u>	<u>838,371</u>	<u>719,116</u>

**Clear Emotional Trauma and
Therapy Specialists
NOTES TO THE ACCOUNTS**

8 Net income before transfers

	2023	2022
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	5,340	3,754
Independent Examiner's fee	975	975

9 Trustee remuneration and expenses

	2023	2022
	Number	Number
The nature of the reimbursed expenses	No remuneration or expenses were paid to trustees in the current or prior year.	

10 Staff costs

Salaries and wages	321,939	240,055
Social security costs	23,710	15,510
Pension costs	6,725	4,653
	<u>352,374</u>	<u>260,218</u>

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

Total employee benefits received by key management personnel	194,624	131,272
--	---------	---------

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

	2023	2022
	Number	Number
Charitable activities	12	11
	<u>12</u>	<u>11</u>

**Clear Emotional Trauma and
Therapy Specialists
NOTES TO THE ACCOUNTS**

11 Tangible fixed assets

	Computer Equipment	Fixtures and Fittings	Total
	£	£	£
Cost or revaluation			
At 1 April 2022	34,360	1,468	35,828
Additions	1,661	1,093	2,754
At 31 March 2023	<u>36,021</u>	<u>2,561</u>	<u>38,582</u>
Depreciation and impairment			
At 1 April 2022	18,374	1,278	19,652
Depreciation charge for the year	5,277	63	5,340
At 31 March 2023	<u>23,651</u>	<u>1,341</u>	<u>24,992</u>
Net book values			
At 31 March 2023	<u>12,370</u>	<u>1,220</u>	<u>13,590</u>
At 31 March 2022	<u>15,986</u>	<u>190</u>	<u>16,176</u>

12 Debtors

	2023	2022
	£	£
Trade debtors	79,438	15,382
Other debtors	31,145	61,838
Prepayments and accrued income	5,884	8,209
	<u>116,467</u>	<u>85,429</u>

13 Creditors:

amounts falling due within one year

	2023	2022
	£	£
Other loans	2,270	11,413
Trade creditors	24,026	44,294
Other taxes and social security	7,690	5,496
Accruals and deferred income	975	973
	<u>34,961</u>	<u>62,176</u>

**Clear Emotional Trauma and
Therapy Specialists
NOTES TO THE ACCOUNTS**

14 Movement in funds

	At 1 April 2022	Incoming resources (including other gains/losses) £	Resources expended £	Gross transfers £	At 31 March 2023 £
Restricted funds:					
Restricted income funds:					
BBC Children in Need	13,323	33,387	(44,549)	-	2,161
CAMHS	37,469	-	(47,469)	10,000	-
Ministry of Justice Office of Police and Crime Commissioner (OPCC)	-	210,940	(210,387)	(553)	-
Who Dares Works	-	190,000	(189,479)	(521)	-
Inside Out Project	51,160	40,388	(32,691)	-	7,697
The Childrens Society	-	90,760	(134,480)	-	7,440
Volunteer Cornwall	-	60,298	(58,754)	(1,544)	0
Peoples Local Trust	-	16,940	(9,840)		7,100
Cornwall Council COMF monies	20,000	-	(20,000)		-
	-	110,484	(10,167)		100,317
Small restricted income grants under £10,000	19,716	19,368	(8,815)	(10,000)	20,269
Garfield Weston	-	25,000	-	-	25,000
<i>Total</i>	<u>141,668</u>	<u>797,565</u>	<u>(766,632)</u>	<u>(2,618)</u>	<u>169,983</u>
Unrestricted funds:					
General funds	211,665	106,665	(66,399)	(136)	251,795
Designated funds:					
Capital designated fund	16,176	-	(5,340)	2,754	13,590
<i>Total</i>	<u>16,176</u>	<u>-</u>	<u>(5,340)</u>	<u>2,754</u>	<u>13,590</u>
 Total funds	 <u><u>369,509</u></u>	 <u><u>904,230</u></u>	 <u><u>(838,371)</u></u>	 <u><u>-</u></u>	 <u><u>435,368</u></u>

**Clear Emotional Trauma and
Therapy Specialists
NOTES TO THE ACCOUNTS**

15 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
	£	£	£
Fixed assets	13,590	-	13,590
Net current assets	251,794	169,984	421,778
	<u>265,384</u>	<u>169,984</u>	<u>435,368</u>

16 Commitments

Operating lease commitments

Annual commitments under non-cancellable operating leases are as follows:

	2023	2023	2022	2022
	Land and buildings	Other	Land and buildings	Other
	£	£	£	£
Operating leases with expiry date:				
Within one year	-	-	6,000	-
In the second to fifth years inclusive	10,500	-	-	3,383
	<u>10,500</u>	<u>-</u>	<u>6,000</u>	<u>3,383</u>

17 Related party disclosures

Controlling party

The charity is controlled by the trustees who are all directors of the company; thus no single party controls the charity.

Accounts

Clear Emotional Trauma and Therapy Specialists

A Charitable Incorporated Organisation

Charity No. 1165574

Trustees' Report and Unaudited Accounts

31 March 2022

Cornwall Community Accountancy Service
The Elms,
61 Green Lane
Redruth
Cornwall
TR15 1LS

**Clear Emotional Trauma and
Therapy Specialists
CONTENTS**

	Pages
Trustees' Annual Report	2 to 6
Independent Examiner's Report	7
Statement of Financial Activities	8
Balance Sheet	9
Statement of Cash flows	10
Notes to the Accounts	11 to 22

**Clear Emotional Trauma and
Therapy Specialists
TRUSTEES ANNUAL
REPORT**

REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 1165574

Registered Office

7 Cathedral Lane
Truro
TR1 2QS

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law.
The following Directors and Trustees served during the year:

Jean Curd
Mike Chapman
Nicola Houghton
Sarah Yeoman
Sue Brown

Accountants

Cornwall Community Accountancy
Service
The Elms, 61 Green Lane
Redruth
Cornwall
TR15 1LS

Bankers

CAF Bank Limited
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4JQ

Clear Emotional Trauma and Therapy Specialists TRUSTEES ANNUAL REPORT

The Trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 31 March 2022.

OBJECTIVES AND ACTIVITIES

The Charity's objects are the relief of suffering of abused children, young people (CYP), adults and trusted adult/carers by provision of a service of individual counselling, psychological therapies and practical support.

In furtherance of those objects the charity will:

- Develop and provide an age appropriate therapeutic support service for CYP, their trusted carers and adults.
- Where appropriate, support the needs of the individual where they have experienced emotional, physical, sexual and psychological abuse.
- Support the work and needs of professionals and sessional workers in relation to the abuse of children, young people and adults.
- Provide the opportunity for creative groups to build emotional resilience.
- Promote healthy relationships as part of prevention work to break the cycle of abuse.
- Increase the community's awareness through training for families, caregivers, schools, professionals and the wider community.

The trustees kept in mind the Charity Commissions guidance on public benefit when reviewing the Charity's aims and objectives and overseeing the day to day operations undertaken by the Charity.

ACHIEVEMENTS AND PERFORMANCE

The year from April 2021 to March 2022 has seen a marked increase in demand for therapy and counselling services, growing waiting lists and longer waiting times for both adults and children. Referrals began to rise significantly in April 2021 as the UK as a whole began to emerge from the restrictions imposed to combat Covid-19 and continued to rise throughout the year to such significant levels that the waiting list for counselling and therapy for adults affected by sexual violence and sexual abuse was closed for the period from July 2021 to November 2021. 801 children, young people and adults accessed 1-2-1 therapy and counselling over the year, an increase of 236 on the previous year.

The additional Covid-related pressures were in part mitigated by uplifts in grant funding from the Ministry of Justice and the Office of the Police and Crime Commissioner and new grants from the Local Authority 'COMF' (Containment Management Outbreak Fund) which enabled waitlists to reopen and reduce.

Delivery of training and prevention activity was once again limited by Covid restrictions as was community fundraising which once again left the Charity heavily reliant on grant funding, much of which was required to be spent 'in-year'. Along with many partners in the sector CLEAR has observed an increase in short-term initiatives which whilst welcome, can be a challenge for strategic planning.

Clear Emotional Trauma and Therapy Specialists TRUSTEES ANNUAL REPORT

The Board approved an ambitious Strategic Plan and Budget for the operational year at its meeting in March 2021 and received ongoing reports on the progress against the strategic objective action plan alongside detailed management accounts at each subsequent meeting.

Highlights for the year include:

- Delivery of therapy and counselling to meet increasing demand, reducing the impact of trauma, building emotional resilience and receiving excellent client feedback
- Increasing the breadth of support within the adult service through increased capacity for EMDR and the introduction of art psychotherapy
- The successful launch of our fourth intake of students for our L5 Post Qualifying Diploma in Working Therapeutically with Children and Young People
- An in-depth programme of workforce development including the introduction of a L3 Lifetime Qualification in Safeguarding Children and Vulnerable Adults, Trauma-focused CBT and Dyadic Developmental Psychotherapy, Complex PTSD Masterclass, Connect 5 and Mental Health First Aid.
- The introduction of a clinical placement pathway and associated training within the Adult Service, to build capacity within the future workforce and to help reduce waiting times for adult clients
- Development of a new integrated database that brought together 2 legacy systems into an effective case management and reporting platform
- Laying foundations for the development of new trauma recovery and training services that will support our mission to reduce the harm caused by abuse and emotional trauma; to prevent abuse from happening and to reduce its occurrence.

As the year progressed, the majority of service delivery for children and young people returned to face to face. Adult work continued to be a mix of online, telephone and face to face, with a choice being offered wherever possible. The charity continued to make use of community venues where these were available to ensure that delivery of face to face work was as close to the client as possible. Throughout this time the needs and circumstances of employed and sessional staff were also respected with regards to preferred mode of delivery.

The Charity maintained its involvement in partnerships that helped people who were unemployed and economically inactive – providing counselling and therapy where trauma was a barrier to work and training. This work was mainly funded through the European Social Fund and will be a loss in support for people in Cornwall in the coming year when EU Structural Fund programmes come to a close. New partnerships were also developed, for example through the Future Hope project where CLEAR provided therapy for 0-5 year olds where trauma had occurred or worsened as a result of the Covid-19 pandemic; and therapeutic support for pregnant mums who had experienced abuse in a previous relationship. We continued to work alongside other DASV organisations from a delivery perspective to ensure people could access support in the shortest possible time and at a strategic level to feed in emerging themes and issues to policy makers and funders.

The Board wishes to recognise the hard work, commitment and dedication of each member of the CLEAR team for delivering high quality, safe clinical practice; for supporting the development of strategic and delivery partnerships that help to further our own charitable objectives and to bring additional support for people in most need across Cornwall; for building a skilled, engaged and resilient workforce and for making a difference in the lives of children and adults affected by abuse and emotional trauma.

**Clear Emotional Trauma and
Therapy Specialists
TRUSTEES ANNUAL
REPORT**

FINANCIAL REVIEW

Income for the year has increased to £852,230 (2021 £496,110). The total expenditure for the year amounted to £719,116 (2021 £444,477). Leaving an overall increase in reserves of £133,204 (2021 £51,633).

The Charity is reliant on the income from the agency organisations which fund the therapy sessions and from funding bodies to support its charitable activities. The Board have set a limit of £100,000 to be the desired unrestricted reserves in order to maintain the charities services and/or enable an orderly wind down during any difficult economic period.

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that systems and procedures are in place to mitigate our exposure to the major risks.

Strict financial limitations are in place to help prevent fraud and aid the healthy expansion of the charity. All transactions will be reported regularly to the trustee body at their meetings. Prior approval of any expenditure over £1,000 must be obtained from the Board of Trustees.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Charity has existed since 1st December 2008. Initially as an unincorporated charity and then registered as a Charitable Incorporated Organisation (CIO) with the Charity Commission on 15th February 2016 under registration number 1165574.

On 1st March 2018 the Charity merged with Cornwall Rape and Sexual Abuse Centre (CRASAC) which was registered with the charity commission under registration number 298585.

The Trustees approved a change of name for the Charity in September 18 from Children Linked to and Experiencing Abusive Relationships to CLEAR Emotional Trauma and Therapy Specialists.

Governing document:

The Charity is governed by a CIO foundation model memorandum and articles of incorporation. The latest approved version of the governing document was amended on 28th March 2019

In accordance with the governing document, every trustee is appointed by a resolution passed at a properly convened meeting of the charity trustees. In selecting individuals for appointment as trustees, the Board has regard to the skills, knowledge and experience needed for the effective administration of the CIO. Throughout the year the Board of Trustees met bi-monthly and rigorously monitors key strategic objectives which are, in turn, translated into operational plans.

The Board has established an effective organisational structure, ensuring that there is management focus on key functions necessary for the organisation to achieve its stated objectives.

The Board of Trustees have devolved responsibility for day to day management of the charity to the key management personnel. The key management personnel implement the policies laid down by the Trustees and report back to them on performance. The key management personnel include the following roles:

Chief Executive Officer

Childrens Clinical Lead

Adult Clinical Lead

Training and Professional Development Lead

**Clear Emotional Trauma and
Therapy Specialists
TRUSTEES ANNUAL
REPORT**

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board



Sue Brown

Trustee

17 November 2022

**Clear Emotional Trauma and
Therapy Specialists
INDEPENDENT EXAMINERS
REPORT**

Independent Examiner's Report to the trustees of Clear Emotional Trauma and Therapy Specialists

I report to the charity trustees on my examination of the accounts of Clear Emotional Trauma and Therapy Specialists for the year ended 31 March 2022 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet, the Statement of Cash Flows and the related notes.

Responsibilities and basis of report

As the trustees of the charity (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 charity 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

As the charity'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 Association of Chartered Certified Accountants.

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

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the accounts do not accord with those records; or
- the accounts do not comply with the accounting requirements under 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
- the accounts have not been prepared in accordance with the Charities SORP (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.



Debbie Risborough
Association of Chartered Certified Accountants
Cornwall Community Accountancy Service
The Elms, 61 Green Lane
Redruth
Cornwall
TR15 1LS
17 November 2022

**Clear Emotional Trauma and
Therapy Specialists
STATEMENT OF
FINANCIAL ACTIVITIES**

for the year ended 31 March 2022

	Notes	Unrestrict ed funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income and endowments from:					
Donations and legacies	4	8,839	-	8,839	6,255
Charitable activities	5	86,561	756,872	843,433	489,689
Investments	6	48	-	48	166
Total		95,448	756,872	852,320	496,110
Expenditure on:					
Charitable activities	7	59,241	659,875	719,116	444,477
Total		59,241	659,875	719,116	444,477
Net gains on investments		-	-	-	-
Net income	8	36,207	96,997	133,204	51,633
Transfers between funds		46,942	(46,942)	-	-
Net income before other gains/(losses)		83,149	50,055	133,204	51,633
Other gains and losses:					
Net movement in funds		83,149	50,055	133,204	51,633
Reconciliation of funds:					
Total funds brought forward		144,692	91,613	236,305	184,672
Total funds carried forward		227,841	141,668	369,509	236,305

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

**Clear Emotional Trauma and
Therapy Specialists
BALANCE SHEET**

Company No.	at	31 March 2022	
	Notes	2022 £	2021 £
Fixed assets			
Tangible assets	11	16,176	11,376
		<u>16,176</u>	<u>11,376</u>
Current assets			
Debtors	12	85,429	55,466
Cash at bank and in hand		330,080	227,054
		<u>415,509</u>	<u>282,520</u>
Creditors: Amount falling due within one year	13	(62,176)	(46,169)
Net current assets		<u>353,333</u>	<u>236,351</u>
Total assets less current liabilities		<u>369,509</u>	<u>247,727</u>
Creditors: Amounts falling due after more than one year	14	-	(11,422)
Net assets excluding pension asset or liability		<u>369,509</u>	<u>236,305</u>
Total net assets		<u><u>369,509</u></u>	<u><u>236,305</u></u>
The funds of the charity			
Restricted funds	15		
Restricted income funds		141,668	91,613
		<u>141,668</u>	<u>91,613</u>
Unrestricted funds	15		
General funds		211,665	133,316
Designated funds		16,176	11,376
		<u>227,841</u>	<u>144,692</u>
Total funds		<u><u>369,509</u></u>	<u><u>236,305</u></u>

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

For the year ended 31 March 2022 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 27 September 2022

And signed on its behalf by:

Susan Brown.

**Clear Emotional Trauma and
Therapy Specialists
STATEMENT OF CASH
FLOWS**

for the year ended 31 March 2022

	2022	2021
	£	£
Cash flows from operating activities		
Net income per Statement of Financial Activities	133,204	51,633
Adjustments for:		
Depreciation of property, plant and equipment	3,754	1,611
Dividends, interest and rents from investments	(48)	(166)
(Increase)/Decrease in trade and other receivables	(29,963)	16,170
Increase in trade and other payables	16,233	6,223
Net cash provided by operating activities	<u>123,180</u>	<u>75,471</u>
Cash flows from investing activities		
Purchases of property, plant and equipment	(8,554)	(9,046)
Dividends, interest and rents from investments	48	166
Net cash used in investing activities	<u>(8,506)</u>	<u>(8,880)</u>
Cash flows from financing activities		
Repayment of borrowings	(11,648)	(11,329)
Net cash used in financing activities	<u>(11,648)</u>	<u>(11,329)</u>
Net increase in cash and cash equivalents	103,026	55,262
Cash and cash equivalents at the beginning of the year	227,054	171,792
Cash and cash equivalents at the end of the year	<u>330,080</u>	<u>227,054</u>
Components of cash and cash equivalents		
Cash and bank balances	330,080	227,054
	<u>330,080</u>	<u>227,054</u>

**Clear Emotional Trauma and
Therapy Specialists
NOTES TO THE ACCOUNTS**

for the year ended 31 March 2022

1 Accounting policies

Basis of preparation

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) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The charity constitutes a public benefit entity as defined by FRS102.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

**Clear Emotional Trauma and
Therapy Specialists
NOTES TO THE ACCOUNTS**

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

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

**Clear Emotional Trauma and
Therapy Specialists
NOTES TO THE ACCOUNTS**

Tangible fixed assets and depreciation

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

Computer Equipment 33%% Reducing Balance

Fixtures and Fittings 33%% Reducing Balance

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments.

The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation. Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability.

Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

**Clear Emotional Trauma and
Therapy Specialists
NOTES TO THE ACCOUNTS**

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

2 Company status

The company is a charitable incorporated organisation(CIO) and consequently does not have share capital. As a CIO if the CIO is wound up, the members of the CIO have no liability to contribute to its assets and no personal responsibility for settling its debts and liabilities.

3 Statement of Financial Activities - prior year

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Income and endowments from:			
Donations and legacies	6,255	-	6,255
Charitable activities	71,662	418,027	489,689
Investments	166	-	166
Total	<u>78,083</u>	<u>418,027</u>	<u>496,110</u>
Expenditure on:			
Charitable activities	43,024	401,453	444,477
Total	<u>43,024</u>	<u>401,453</u>	<u>444,477</u>
Net income	<u>35,059</u>	<u>16,574</u>	<u>51,633</u>
Transfers between funds	4,088	(4,088)	
Net income before other gains/(losses)	<u>39,147</u>	<u>12,486</u>	<u>51,633</u>
Other gains and losses:			
Net movement in funds	<u>39,147</u>	<u>12,486</u>	<u>51,633</u>
Reconciliation of funds:			
Total funds brought forward	105,545	79,127	184,672
Total funds carried forward	<u><u>144,692</u></u>	<u><u>91,613</u></u>	<u><u>236,305</u></u>

**Clear Emotional Trauma and
Therapy Specialists
NOTES TO THE ACCOUNTS**

4 Income from donations and legacies

	Unrestricted	Total 2022	Total 2021
	£	£	£
Appeals and donations	8,839	8,839	6,255
	<u>8,839</u>	<u>8,839</u>	<u>6,255</u>

5 Income from charitable activities

	Unrestricted	Restricted	Total 2022	Total 2021
	£	£	£	£
Grant Income:				
Cornwall Development Company	-	143,007	143,007	-
BBC Children in Need	-	33,087	33,087	41,768
Ministry of Justice Office of Police and Crime Commissioner (OPCC)	-	181,988	181,988	150,801
Lloyds Bank Foundation	-	94,240	94,240	87,841
Cornwall Council	-	30,000	30,000	42,078
Garfield Weston	-	120,240	120,240	34,416
Peoples Local Trust	-	15,000	15,000	10,000
Who Dares Works	-	20,000	20,000	10,108
Small Grants under £10,000	-	36,710	36,710	32,991
Primary Purpose Trading:				
Schools Therapy Sessions	12,300	-	12,300	4,905
Privately funded therapy	38,928	-	38,928	14,070
Therapy courses	13,013	-	13,013	10,642
Local government contracts	20,190	-	20,190	18,605
CAMHS contract	-	33,000	33,000	16,500
Crowdfunder	1,504	-	1,504	2,951
Other income from charitable activities	626	-	626	489
	<u>86,561</u>	<u>756,872</u>	<u>843,433</u>	<u>489,689</u>

**Clear Emotional Trauma and
Therapy Specialists
NOTES TO THE ACCOUNTS**

6 Income from investments

	Unrestricted	Total 2022	Total 2021
	£	£	£
Interest on cash deposits	48	48	166
	<u>48</u>	<u>48</u>	<u>166</u>

**Clear Emotional Trauma and
Therapy Specialists
NOTES TO THE ACCOUNTS**

7 Expenditure on charitable activities

	Unrestricted	Restricted	Total 2022	Total 2021
	£	£	£	£
<i>Direct expenditure on charitable activities</i>				
Sessional therapists	33,422	176,179	209,601	164,980
Therapist supervision	59	15,536	15,595	14,986
Client activity costs	669	6,242	6,911	2,391
Other direct costs	-	63,912	63,912	-
	<u>34,150</u>	<u>261,869</u>	<u>296,019</u>	<u>182,357</u>
<i>Support Costs</i>				
Wages	8,840	231,215	240,055	148,930
Staff NIC (Employers)	-	15,510	15,510	6,792
Pensions	-	4,653	4,653	2,628
Staff training	45	8,481	8,526	4,647
Staff welfare	-	70	70	-
Travel and subsistence	381	16,492	16,873	10,050
Rent & rates	-	12,140	12,140	12,922
Light, heat and power	-	501	501	723
Insurance	-	2,522	2,522	3,042
Repairs & renewals	105	744	849	1,298
Telephone and fax	-	1,557	1,557	4,698
IT expenses	-	59,355	59,355	30,320
Licences	-	4,849	4,849	1,880
Printing, postage and stationary	87	2,632	2,719	1,344
Subscriptions	-	2,254	2,254	2,349
Equipment Hire	-	4,167	4,167	2,681
sundry expenses	-	175	175	66
Cleaning	-	836	836	1,316
Marketing and promotion	542	8,718	9,260	4,490
Consultancy fees	10,080	15,660	25,740	12,802
Specific Bad Debts written off	-	-	-	50
Bank charges	196	-	196	169
Interest payable	1,061	-	1,061	1,380
Depreciation	3,754	-	3,754	1,610
	<u>25,091</u>	<u>392,531</u>	<u>417,622</u>	<u>256,187</u>
<i>Governance costs</i>				
Accountancy fees	-	4,500	4,500	4,958

**Clear Emotional Trauma and
Therapy Specialists
NOTES TO THE ACCOUNTS**

Independent examination of the charity's accounts	-	975	975	975
	-	5,475	5,475	5,933
	<u>59,241</u>	<u>659,875</u>	<u>719,116</u>	<u>444,477</u>

8 Net income before transfers

	2022	2021
This is stated after charging:	£	£
Depreciation of owned fixed assets	3,754	1,610
Independent Examiner's fee	975	975

9 Trustee remuneration and expenses

	2022	2021
	Number	Number
The nature of the reimbursed expenses	No remuneration or expenses were paid to trustees in the current or prior year.	

10 Staff costs

Salaries and wages	240,055	148,930
Social security costs	15,510	6,792
Pension costs	4,653	2,628
	<u>260,218</u>	<u>158,350</u>

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

Total employee benefits received by key management personnel	131,272	106,077
--	---------	---------

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

	2022	2021
	Number	Number
Charitable activities	11	9
	<u>11</u>	<u>9</u>

**Clear Emotional Trauma and
Therapy Specialists
NOTES TO THE ACCOUNTS**

11 Tangible fixed assets

	Computer Equipment	Fixtures and Fittings	Total
	£	£	£
Cost or revaluation			
At 1 April 2021	25,806	1,468	27,274
Additions	8,554	-	8,554
At 31 March 2022	<u>34,360</u>	<u>1,468</u>	<u>35,828</u>
Depreciation and impairment			
At 1 April 2021	14,713	1,185	15,898
Depreciation charge for the year	3,661	93	3,754
At 31 March 2022	<u>18,374</u>	<u>1,278</u>	<u>19,652</u>
Net book values			
At 31 March 2022	<u>15,986</u>	<u>190</u>	<u>16,176</u>
At 31 March 2021	<u>11,093</u>	<u>283</u>	<u>11,376</u>

12 Debtors

	2022	2021
	£	£
Trade debtors	15,382	19,679
Other debtors	61,838	27,388
Prepayments and accrued income	8,209	8,399
	<u>85,429</u>	<u>55,466</u>

13 Creditors:

amounts falling due within one year

	2022	2021
	£	£
Other loans	11,413	11,639
Trade creditors	44,294	29,389
Other taxes and social security	5,496	4,167
Accruals and deferred income	973	974
	<u>62,176</u>	<u>46,169</u>

14 Creditors:

amounts falling due after more than
one year

	2022	2021
	£	£
Other loans	-	11,422
	<u>-</u>	<u>11,422</u>

**Clear Emotional Trauma and
Therapy Specialists
NOTES TO THE ACCOUNTS**

15 Movement in funds

	At 1 April 2021	Incoming resources (including other gains/losses)	Resources expended	Gross transfers	At 31 March 2022
	£	£	£	£	£
Restricted funds:					
Restricted income funds:					
BBC Children in Need	22,129	33,087	(41,893)	-	13,323
CAMHS	18,053	33,000	(13,584)	-	37,469
Lloyds Bank Foundation	20,001	30,000	-	(50,001)	-
Ministry of Justice Office of Police and Crime Commissioner (OPCC)	-	181,988	(181,988)	-	-
Who Dares Works	-	94,240	(94,240)	-	-
Inside Out Project	-	36,710	(39,769)	3,059	-
Garfield Weston	23,160	143,007	(115,007)	-	51,160
Peoples Local Trust	-	15,000	(15,000)	-	-
Cornwall Council COMF monies	-	20,000	-	-	20,000
Small restricted income grants under £10,000	-	120,240	(120,240)	-	-
	8,270	49,600	(38,154)	-	19,716
Total	91,613	756,872	(659,875)	(46,942)	141,668
Unrestricted funds:					
General funds	133,316	95,448	(55,487)	38,388	211,665
Designated funds:					
Capital designated fund	11,376	-	(3,754)	8,554	16,176
Total	11,376	-	(3,754)	8,554	16,176
Revaluation Reserves:					
Total funds	236,305	852,320	(719,116)	-	369,509

Purposes and restrictions in relation to the funds:

Restricted funds:

BBC Children in Need Support for children and young people aged 0-18 who have been affected by domestic or sexual abuse.

CAMHS Trauma-focused therapy for children and young people referred through the Children and Adult Mental Health Service.

Lloyds Bank Foundation Core support for strategic development and planning plus covid 19 recovery support.

**Clear Emotional Trauma and
Therapy Specialists**

NOTES TO THE ACCOUNTS

Ministry of Justice	Core support for strategic development and planning plus covid 19 recovery support.
Office of Police and Crime Commissioner (OPCC)	Support for victims of crime experiencing emotional trauma.
Who Dares Works	Support for people aged 18+ living in West Cornwall to overcome barriers to reconnecting with training and work. Who Dares Works is part of the National Lottery Community Fund's Building Better Opportunities Programme, part-funded by the European Social Fund.
Inside Out Project	Supporting unemployed and economically inactive people in CLLD areas whose mental health and emotional wellbeing has been affected by Covid19 lockdown
Garfield Weston Peoples Local Trust	Support for working with adults.
Cornwall Council COMF monies	Emergency funding from local authority
Small restricted income grants under £10,000	
Designated funds:	
Capital designated fund	Funding used for capital items set aside for depreciation.

**Analysis of net assets between
16 funds**

	Unrestricted funds	Restricted funds	Total
	£	£	£
Fixed assets	16,176	-	16,176
Net current assets	211,665	141,668	353,333
	<u>227,841</u>	<u>141,668</u>	<u>369,509</u>

17 Commitments

Operating lease commitments

Annual commitments under non-cancellable operating leases are as follows:

	2022	2022	2021	2021
	Land and buildings	Other	Land and buildings	Other
	£	£	£	£
Operating leases with expiry date:				
Within one year	6,000	-	-	-
In the second to fifth years inclusive	-	3,383	14,000	6,090
	<u>6,000</u>	<u>3,383</u>	<u>14,000</u>	<u>6,090</u>

**Clear Emotional Trauma and
Therapy Specialists
NOTES TO THE ACCOUNTS**

18 Related party disclosures

Name of related party Mark Yeoman

*Description of
relationship between
the parties* Father of Sarah Yeoman

*Description of
transaction and general
amounts involved* £9,900 (2021:£9,242) of consultancy fees

Controlling party

The charity is controlled by the trustees who are all directors of the company; thus no single party controls the charity.

Accounts

Clear Emotional Trauma and Therapy Specialists

A Charitable Incorporated Organisation

Charity No. 1165574

Trustees' Report and Unaudited Accounts

31 March 2021

Cornwall Community Accountancy Service
The Elms,
61 Green Lane
Redruth
Cornwall
TR15 1LS

**Clear Emotional Trauma and
Therapy Specialists
CONTENTS**

	Pages
Trustees' Annual Report	2 to 6
Independent Examiner's Report	7
Statement of Financial Activities	8
Balance Sheet	9 to 10
Notes to the Accounts	11 to 22

**Clear Emotional Trauma and
Therapy Specialists
TRUSTEES ANNUAL
REPORT**

REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 1165574

Registered Office

7 Cathedral Lane
Truro
TR1 2QS

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law.
The following Directors and Trustees served during the year:

Daphne Lockwood	(Resigned 14 December 2020)
Jackie Woods	(Resigned 28 February 2021)
Jean Curd	(Appointed 14 December 2020)
Mike Chapman	(Appointed 14 December 2020)
Nicola Houghton	
Sarah Yeoman	(Appointed 14 December 2020)
Sharon Wood	(Resigned 28 February 2021)
Sue Brown	

Accountants

Cornwall Community Accountancy
Service
The Elms, 61 Green Lane
Redruth
Cornwall
TR15 1LS

Bankers

CAF Bank Limited
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4JQ

**Clear Emotional Trauma and
Therapy Specialists
TRUSTEES ANNUAL
REPORT**

The Trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 31 March 2021.

OBJECTIVES AND ACTIVITIES

The Charity's objects are the relief of suffering of abused children, young people (CYP), adults and trusted adult/carers by provision of a service of individual counselling, psychological therapies and practical support.

In furtherance of those objects the charity will:

- Develop and provide an age appropriate therapeutic support service for CYP, adults and trusted adult/carers.
- Where appropriate, support the needs of the individual where they have experienced emotional, physical, sexual and psychological abuse.
- Support the work and needs of professionals and session workers with abused Children or Young people.
- Provide the opportunity for creative groups to enable CYP to experience positive regard, health relationships with adults and to develop coping strategies.
- Promote and normalize healthy relationships, breaking the cycle of abuse linked to CYP.
- Increase the community's awareness of the needs of abused individuals by providing training in childhood abuse and healthy relationships for families and caregivers, schools, professionals and the wider community.

The trustees kept in mind the Charity Commissions guidance on public benefit when reviewing the Charity's aims and objectives and overseeing the day to day operations undertaken by the Charity.

ACHIEVEMENTS AND PERFORMANCE

2020-2021 has been an extraordinary year, one where the impact of the Covid-19 global pandemic has affected every aspect of the charity from delivery of services to fundraising activity.

The year brought many challenges and opportunities for the Charity. The transition between financial and operational years took place against a backdrop of considerable change, disruption and uncertainty. The Covid-19 pandemic tested our organisational resilience and provided a huge opportunity for learning and continuous improvement as well as serious challenges to our current and future finances. Whilst our overall Strategic Objectives remained relevant, the strategic action plan for 2020-2021 reflected the need to

- Secure our financial position in-year
- Learn from our experience, harnessing the innovation and potential for new ways of working and taking action to address areas for improvement exposed by the pandemic
- Plan for recovery and a sustainable, resilient future

**Clear Emotional Trauma and
Therapy Specialists
TRUSTEES ANNUAL
REPORT**

Within a week of the start of the first lockdown, CLEAR had switched therapy and counselling services for children and adults to remote delivery. This was done in a way that was managed, safe and followed best practice at the time. Service delivery was reviewed and risk assessed throughout the year and was responsive to new frameworks and guidance from BACP and other funders which was released as the year progressed. CLEAR also played an important role in feeding into the learning process through active participation in feedback loops, surveys and online meetings. The role of the Clinical Leads and Clinical Supervisors were critical to this process. Staff welfare for employed and sessional staff was prioritised with additional supervision time and regular, timely communication that was both informative and supportive.

The detailed Strategic Plan approved by the Board along with supporting service delivery plans was updated each month and reported and scrutinised at each Board meeting. Strategic Objectives for the year were:

- To build a skilled and engaged work force that can deliver our charitable objectives efficiently and safely.
- To ensure the charity has the resources to support the delivery of services and to sustain and develop the charity in line with our charitable objectives.
- To effectively develop the charities 4 service stands to maximise the impact we can make for people of all ages in Cornwall affected by domestic abuse, sexual violence, and other emotional trauma; in a way that promotes excellence, is safe, resourced, evaluated and reviewed.
- To build and maintain effective partnerships and communications to support and enable the charity to fund, deliver and develop its services.

The major financial impact of Covid 19 was the immediate loss of revenue income from our training and professional development service – where no facility existed for online delivery - and loss of donation income from fundraising. Following some immediate bids for emergency funding, the initial prediction was a gap of £80,000 in the charity budget for the year. Through a combination of active bid-writing and flexibility and responsiveness of current funders this gap was successfully filled. Income rose from 2019-2020 levels but the balance across revenue, donations and grants changed to a significant reliance on grant funding, which although hugely welcome in year, is not our preferred model for sustainable future development. With the implications of Covid-19 ongoing, 2021-22 is set to follow a similar pattern but plans are already in train to address longer term sustainable funding. Delivery of therapy and counselling was mainly through telephone and online channels, but a small amount of face-to-face work continued where risk to client was high. This was delivered in our therapy rooms in Truro where a stringent hygiene regime and strict control of appointments was implemented. The majority of the central team worked from home, but the office remained operational every day with one, or a maximum of 2 staff present. All CLEAR workers were designated as key-workers for the purposes of the pandemic. Referral volumes slowed during the first lockdown period, with spring and summer affording the opportunity to reduce waiting list numbers and waiting times. Referrals increased from September, especially for children and young people and remained steady throughout the second half of the year. By March 2021, there were signs of a significant increase.

Specialist trauma work with children and young people continued through a contract with the Children and Adolescent Mental Health Service (CAMHS) and project work with unemployed adults increased through contracts with Who Dares Works, Positive People, Village Works and CLEAR's own Inside Out project, funded through the European Social Fund.

**Clear Emotional Trauma and
Therapy Specialists
TRUSTEES ANNUAL
REPORT**

Although disrupted, delivery of our L5 post-qualifying Diploma in Working Therapeutically with Children and Young People continued with students meeting face to face when restrictions permitted and online where content allowed. All students remained within the course and are due to graduate at the end of 2021 when a new cohort will join the course.

The support of funders has been even more critical than usual this year and we are grateful to them, in particular support from the Ministry of Justice and Office of the Police and Crime Commissioner helped us to shift our delivery to remote ways of working and to bring down our wait list. The Lloyds Bank Foundation (LBF) provided a range of expert consultancy support that helped us to bring new trustees with new skills onto the board, to review our fundraising strategy and to update our employment contracts. Towards the end of the year, LBF awarded CLEAR an unrestricted grant and a development partner, both of which have enabled a smooth transition from 2020-21 to 2021-22. Despite the pandemic CLEAR has remained operational and has adapted to each change in national regulation through the process of risk assessment. CLEAR Trustees and all those who have benefited from the activity of the charity during this year recognise that clarity and a strong sense of collective purpose has enabled CLEAR to rise to this huge challenge.

The Trustees of CLEAR would like to thank everyone involved in the service delivery for their energy, skills, adaptability, and commitment during this year. It has been your involvement that has enabled us all to be very proud of the vision we share.

FINANCIAL REVIEW

Income for the year has increased to £496,110 (2020 £366,664). The total expenditure for the year amounted to £444,477 (2020 £390,504). Leaving an overall increase in reserves of £51,633 (2020 decrease of £23,840).

The Charity is reliant on the income from the agency organisations which fund the therapy sessions and from funding bodies to support its charitable activities. The Board have set a limit of £100,000 to be the desired unrestricted reserves in order to maintain the charities services and/or enable an orderly wind down during any difficult economic period.

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that systems and procedures are in place to mitigate our exposure to the major risks.

Strict financial limitations are in place to help prevent fraud and aid the healthy expansion of the charity. All transactions will be reported regularly to the trustee body at their meetings. Prior approval of any expenditure over £1,000 must be obtained from the Board of Trustees.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Charity has existed since 1st December 2008. Initially as an unincorporated charity and then registered as a Charitable Incorporated Organisation (CIO) with the Charity Commission on 15th February 2016 under registration number 1165574.

On 1st March 2018 the Charity merged with Cornwall Rape and Sexual Abuse Centre (CRASAC) which was registered with the charity commission under registration number 298585.

The Trustees approved a change of name for the Charity in September 18 from Children Linked to and Experiencing Abusive Relationships to CLEAR Emotional Trauma and Therapy Specialists.

Governing document:

The Charity is governed by a CIO foundation model memorandum and articles of incorporation. The latest approved version of the governing document was amended on 28th March 2019

**Clear Emotional Trauma and
Therapy Specialists
TRUSTEES ANNUAL
REPORT**

In accordance with the governing document, every trustee is appointed by a resolution passed at a properly convened meeting of the charity trustees. In selecting individuals for appointment as trustees, the Board has regard to the skills, knowledge and experience needed for the effective administration of the CIO. The Board of Trustees meets bi-monthly and rigorously monitors key strategic objectives which are, in turn, translated into operational plans.

The Board has established an effective organisational structure, ensuring that there is management focus on key functions necessary for the organisation to achieve its stated objectives.

The Board of Trustees have devolved responsibility for day to day management of the charity to the key management personnel. The key management personnel implement the policies laid down by the Trustees and report back to them on performance. The key management personnel include the following roles:

Chief Executive Officer

Clinical Lead/ Childrens Clinical Lead and Adult Clinical Lead

Training and Prevention Manager/ Training and Professional Development Lead

Referral Coordinator

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

Sue Brown 
Trustee

21 September 2021

**Clear Emotional Trauma and
Therapy Specialists
INDEPENDENT EXAMINERS
REPORT**

Independent Examiner's Report to the trustees of Clear Emotional Trauma and Therapy Specialists

I report to the charity trustees on my examination of the accounts of Clear Emotional Trauma and Therapy Specialists for the year ended 31 March 2021 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet and the related notes.

Responsibilities and basis of report

As the trustees of the charity (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 charity 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

As the charity'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 the Association of Chartered Certified Accountants.

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

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the accounts do not accord with those records; or
- the accounts do not comply with the accounting requirements under 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
- the accounts have not been prepared in accordance with the Charities SORP (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.



Debbie Risborough
Association of Chartered Certified Accountants
Cornwall Community Accountancy Service
The Elms, 61 Green Lane
Redruth
Cornwall
TR15 1LS
21 September 2021

**Clear Emotional Trauma and
Therapy Specialists
STATEMENT OF
FINANCIAL ACTIVITIES**

for the year ended 31 March 2021

	Notes	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income and endowments from:					
Donations and legacies	4	6,255	-	6,255	20,814
Charitable activities	5	71,662	418,027	489,689	345,605
Investments	6	166	-	166	245
Total		78,083	418,027	496,110	366,664
Expenditure on:					
Charitable activities	7	43,024	401,453	444,477	390,504
Total		43,024	401,453	444,477	390,504
Net gains on investments		-	-	-	-
Net income/(expenditure)	8	35,059	16,574	51,633	(23,840)
Transfers between funds		4,088	(4,088)	-	-
Net income/(expenditure) before other gains/(losses)		39,147	12,486	51,633	(23,840)
Other gains and losses:					
Net movement in funds		39,147	12,486	51,633	(23,840)
Reconciliation of funds:					
Total funds brought forward		105,545	79,127	184,672	208,512
Total funds carried forward		144,692	91,613	236,305	184,672

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

All income and expenditure derive from continuing activities.

**Clear Emotional Trauma and
Therapy Specialists
BALANCE SHEET**

at **31 March 2021**

Company No.	Notes	2021 £	2020 £
Fixed assets			
Tangible assets	11	11,376	3,941
		<u>11,376</u>	<u>3,941</u>
Current assets			
Debtors	12	55,466	71,636
Cash at bank and in hand		227,054	171,792
		<u>282,520</u>	<u>243,428</u>
Creditors: Amount falling due within one year	13	(46,169)	(34,054)
Net current assets		<u>236,351</u>	<u>209,374</u>
Total assets less current liabilities		247,727	213,315
Creditors: Amounts falling due after more than one year	14	(11,422)	(28,643)
Net assets excluding pension asset or liability		<u>236,305</u>	<u>184,672</u>
Total net assets		<u>236,305</u>	<u>184,672</u>
The funds of the charity			
Restricted funds	15		
Restricted income funds		91,613	79,127
		<u>91,613</u>	<u>79,127</u>
Unrestricted funds	15		
General funds		133,316	105,545
Designated funds		11,376	-
		<u>144,692</u>	<u>105,545</u>
Total funds		<u>236,305</u>	<u>184,672</u>

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

For the year ended 31 March 2021 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 21 September 2021

And signed on its behalf by:

Sue Brown

Trustee

21 September 2021

**Clear Emotional Trauma and
Therapy Specialists
STATEMENT OF CASH
FLOWS**

for the year ended 31 March 2021

	2021 £	2020 £
Cash flows from operating activities		
Net income/(expenditure) per Statement of Financial Activities	51,633	(23,840)
Adjustments for:		
Depreciation of property, plant and equipment	1,611	1,916
Dividends, interest and rents from investments	(166)	(245)
Decrease in trade and other receivables	16,170	87,984
Increase/(Decrease) in trade and other payables	6,223	(8,083)
Net cash provided by operating activities	<u>75,471</u>	<u>57,732</u>
Cash flows from investing activities		
Purchases of property, plant and equipment	(9,046)	(142)
Dividends, interest and rents from investments	166	245
Net cash (used in)/from investing activities	<u>(8,880)</u>	<u>103</u>
Cash flows from financing activities		
Repayment of borrowings	(11,329)	(9,849)
Net cash used in financing activities	<u>(11,329)</u>	<u>(9,849)</u>
Net increase in cash and cash equivalents	55,262	47,986
Cash and cash equivalents at the beginning of the year	171,792	123,806
Cash and cash equivalents at the end of the year	<u>227,054</u>	<u>171,792</u>
Components of cash and cash equivalents		
Cash and bank balances	227,054	171,792
	<u>227,054</u>	<u>171,792</u>

**Clear Emotional Trauma and
Therapy Specialists
NOTES TO THE ACCOUNTS**

for the year ended 31 March 2021

1 Accounting policies

Basis of preparation

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) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The charity constitutes a public benefit entity as defined by FRS102.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

**Clear Emotional Trauma and
Therapy Specialists
NOTES TO THE ACCOUNTS**

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

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

**Clear Emotional Trauma and
Therapy Specialists
NOTES TO THE ACCOUNTS**

Tangible fixed assets and depreciation

Individual fixed assets costing £100 or more are initially recorded at cost. Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Computer Equipment 33%% Reducing Balance

Fixtures and Fittings 33%% Reducing Balance

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments.

The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation. Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability.

Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

**Clear Emotional Trauma and
Therapy Specialists
NOTES TO THE ACCOUNTS**

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

Statement of cash flows

The charity is exempt from preparing a statement of cash flows on the grounds that it is a small charity

2 Company status

The company is a charitable incorporated organisation(CIO) and consequently does not have share capital. As a CIO if the CIO is wound up, the members of the CIO have no liability to contribute to its assets and no personal responsibility for settling its debts and liabilities.

3 Statement of Financial Activities - prior year

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £
Income and endowments from:			
Donations and legacies	20,814	-	20,814
Charitable activities	64,365	281,240	345,605
Investments	245	-	245
Total	<u>85,424</u>	<u>281,240</u>	<u>366,664</u>
Expenditure on:			
Charitable activities	14,476	376,028	390,504
Total	<u>14,476</u>	<u>376,028</u>	<u>390,504</u>
Net income	<u>70,948</u>	<u>(94,788)</u>	<u>(23,840)</u>
Net income before other gains/(losses)	70,948	(94,788)	(23,840)
Other gains and losses:			
Net movement in funds	<u>70,948</u>	<u>(94,788)</u>	<u>(23,840)</u>
Reconciliation of funds:			
Total funds brought forward	34,597	173,915	208,512
Total funds carried forward	<u>105,545</u>	<u>79,127</u>	<u>184,672</u>

**Clear Emotional Trauma and
Therapy Specialists
NOTES TO THE ACCOUNTS**

**Income from donations and
4 legacies**

	Unrestricted	Total 2021	Total 2020
	£	£	£
Appeals and donations	6,255	6,255	20,814
	<u>6,255</u>	<u>6,255</u>	<u>20,814</u>

**Income from charitable
5 activities**

	Unrestricted	Restricted	Total 2021	Total 2020
	£	£	£	£
Grant Income:				
BBC Children in Need	-	41,768	41,768	56,361
Ministry of Justice	-	150,801	150,801	68,040
Office of Police and Crime Commissioner (OPCC)	-	87,841	87,841	-
Lloyds Bank Foundation	-	42,078	42,078	67,000
Cornwall Council	10,000	24,416	34,416	-
Duchy Health Charity	10,000	-	10,000	14,875
HMRC JRS Grant	-	10,108	10,108	-
Who Dares Works	-	32,991	32,991	25,944
Small Grants under £10,000	-	11,524	11,524	21,520
Primary Purpose Trading:				
Schools Therapy Sessions	4,905	-	4,905	22,025
Privately funded therapy	14,070	-	14,070	4,100
Therapy courses	10,642	-	10,642	8,183
Local government contracts	18,605	-	18,605	19,083
CAMHS contract	-	16,500	16,500	27,500
Event income	-	-	-	8,183
Crowdfunder	2,951	-	2,951	-
Other income from charitable activities	489	-	489	2,791
	<u>71,662</u>	<u>418,027</u>	<u>489,689</u>	<u>345,605</u>

**Clear Emotional Trauma and
Therapy Specialists
NOTES TO THE ACCOUNTS**

6 Income from investments

	Unrestricted	Total 2021	Total 2020
	£	£	£
Interest on cash deposits	166	166	245
	<u>166</u>	<u>166</u>	<u>245</u>

**Clear Emotional Trauma and
Therapy Specialists
NOTES TO THE ACCOUNTS**

**7 Expenditure on charitable
activities**

	Unrestricted	Restricted	Total 2021	Total 2020
	£	£	£	£
<i>Direct expenditure on charitable activities</i>				
Sessional therapists	21,790	143,190	164,980	134,379
Therapist supervision	-	14,986	14,986	11,948
Client activity costs	44	2,347	2,391	916
Workshops, events and meetings	-	-	-	7,965
<i>Support Costs</i>				
Wages	4,646	144,284	148,930	140,837
Staff NIC (Employers)	-	6,792	6,792	7,570
Pensions	-	2,628	2,628	2,382
Staff training	-	4,647	4,647	1,001
Staff welfare	-	-	-	282
Travel and subsistence	2,122	7,928	10,050	16,374
Rent & rates	-	12,922	12,922	9,742
Light, heat and power	723	-	723	4,333
Insurance	-	3,042	3,042	1,603
Repairs & renewals	-	1,298	1,298	331
Telephone and fax	-	4,698	4,698	5,344
IT expenses	-	30,320	30,320	11,211
Licences	-	1,880	1,880	2,064
Printing, postage and stationary	56	1,288	1,344	2,945
Subscriptions	428	1,921	2,349	1,427
Equipment Hire	-	2,681	2,681	3,732
sundry expenses	66	-	66	385
Cleaning	-	1,316	1,316	1,133
Marketing and promotion	775	3,715	4,490	2,711
Consultancy fees	9,165	3,637	12,802	6,129
Specific Bad Debts written off	50	-	50	1,100
Bank charges	169	-	169	205
Interest payable	1,380	-	1,380	2,860
Depreciation	1,610	-	1,610	1,916
<i>Governance costs</i>				
Accountancy fees	-	4,958	4,958	6,644

**Clear Emotional Trauma and
Therapy Specialists
NOTES TO THE ACCOUNTS**

Independent examination of the charity's accounts	-	975	975	1,035
	<u>43,024</u>	<u>401,453</u>	<u>444,477</u>	<u>390,504</u>

8 Net income/(expenditure) before transfers

	2021	2020
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	1,610	1,916
Independent Examiner's fee	975	1,035
Other fees paid to the auditor or independent examiner	360	-

9 Trustee remuneration and expenses

	2021	2020
	Number	Number
The nature of the reimbursed expenses	No remuneration or expenses were paid to trustees in the current or prior year.	

10 Staff costs

Salaries and wages	148,930	140,837
Social security costs	6,792	7,570
Pension costs	2,628	2,382
	<u>158,350</u>	<u>150,789</u>

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

Total employee benefits received by key management personnel	106,077	107,826
--	---------	---------

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

	2021	2020
	Number	Number
Charitable activities	9	9
	<u>9</u>	<u>9</u>

**Clear Emotional Trauma and
Therapy Specialists
NOTES TO THE ACCOUNTS**

11 Tangible fixed assets

	Computer Equipment	Fixtures and Fittings	Total
	£	£	£
Cost or revaluation			
At 1 April 2020	16,760	1,468	18,228
Additions	9,046	-	9,046
At 31 March 2021	<u>25,806</u>	<u>1,468</u>	<u>27,274</u>
Depreciation and impairment			
At 1 April 2020	13,242	1,045	14,287
Depreciation charge for the year	1,471	140	1,611
At 31 March 2021	<u>14,713</u>	<u>1,185</u>	<u>15,898</u>
Net book values			
At 31 March 2021	<u>11,093</u>	<u>283</u>	<u>11,376</u>
At 31 March 2020	<u>3,518</u>	<u>423</u>	<u>3,941</u>

12 Debtors

	2021	2020
	£	£
Trade debtors	19,679	26,524
Other debtors	27,388	19,369
Prepayments and accrued income	8,399	25,743
	<u>55,466</u>	<u>71,636</u>

13 Creditors:

amounts falling due within one
year

	2021	2020
	£	£
Other loans	11,639	5,747
Trade creditors	29,389	24,309
Other taxes and social security	4,167	3,024
Accruals and deferred income	974	974
	<u>46,169</u>	<u>34,054</u>

14 Creditors:

amounts falling due after more than
one year

	2021	2020
	£	£
Other loans	11,422	28,643
	<u>11,422</u>	<u>28,643</u>

**Clear Emotional Trauma and
Therapy Specialists
NOTES TO THE ACCOUNTS**

15 Movement in funds

	At 1 April 2020	Incoming resources (including other gains/losses)	Resources expended	Gross transfers	At 31 March 2021
		£	£	£	£
Restricted funds:					
Restricted income funds:					
BBC Children in Need	29,591	41,768	(49,230)	-	22,129
CAMHS	22,580	16,500	(21,027)	-	18,053
Lloyds Bank Foundation	11,885	42,078	(31,522)	(2,440)	20,001
Ministry of Justice	-	150,801	(150,801)	-	-
Office of Police and Crime Commissioner (OPCC)	-	87,841	(87,841)	-	-
Who Dares Works	-	32,991	(32,991)	-	-
Inside Out Project	-	24,416	(1,256)	-	23,160
HMRC JRS	-	10,108	(10,108)	-	-
Small restricted income grants under £10,000	15,071	11,524	(16,677)	(1,648)	8,270
Total	79,127	418,027	(401,453)	(4,088)	91,613
Unrestricted funds:					
General funds	105,545	78,083	(43,024)	(7,288)	133,316
Designated funds:					
Capital designated fund	-	-	-	11,376	11,376
Total	-	-	-	11,376	11,376
Total funds	184,672	496,110	(444,477)	-	236,305

Purposes and restrictions in relation to the funds:

Restricted funds:

BBC Children in Need Support for children and young people aged 0-18 who have been affected by domestic or sexual abuse.

CAMHS Trauma-focused therapy for children and young people referred through the Children and Adult Mental Health Service.

Lloyds Bank Foundation Core support for strategic development and planning plus covid 19 recovery support.

**Clear Emotional Trauma and
Therapy Specialists**

NOTES TO THE ACCOUNTS

Ministry of Justice	Core support for strategic development and planning plus covid 19 recovery support.
Office of Police and Crime Commissioner (OPCC)	Support for victims of crime experiencing emotional trauma.
Who Dares Works	Support for people aged 18+ living in West Cornwall to overcome barriers to reconnecting with training and work. Who Dares Works is part of the National Lottery Community Fund's Building Better Opportunities Programme, part-funded by the European Social Fund.
Inside Out Project	Supporting unemployed and economically inactive people in CLLD areas whose mental health and emotional wellbeing has been affected by Covid19 lockdown
HMRC JRS	Government support for salaries during the pandemic
Designated funds: Capital designated fund	Funding used for capital items set aside for depreciation.

16 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total £
Fixed assets	11,376	-	11,376
Net current assets	144,738	91,613	236,351
Creditors due in more than one year and provisions	(11,422)	-	(11,422)
	144,692	91,613	236,305

17 Commitments

Operating lease commitments

Annual commitments under non-cancellable operating leases are as follows:

	2021 Land and buildings £	2021 Other £	2020 Land and buildings £	2020 Other £
Operating leases with expiry date: In the second to fifth years inclusive	14,000	6,090	22,000	8,797
	14,000	6,090	22,000	8,797

**Clear Emotional Trauma and
Therapy Specialists
NOTES TO THE ACCOUNTS**

18 Related party disclosures

Name of related party Mark Yeoman

*Description of
relationship between
the parties* Father of Sarah Yeoman

*Description of
transaction and
general amounts
involved* £9,242 of consultancy fees

Controlling party

The charity is controlled by the trustees who are all directors of the company; thus no single party controls the charity.

