

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
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**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
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TRUSTEES ANNUAL
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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
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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
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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

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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
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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>

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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>

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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.

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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)
	<u>144,692</u>	<u>91,613</u>	<u>236,305</u>

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
	<u>14,000</u>	<u>6,090</u>	<u>22,000</u>	<u>8,797</u>

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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.

