

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
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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:

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.

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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
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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
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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**

		at	31 March 2022	
Company No.		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			369,509	247,727
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
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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
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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
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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
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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
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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>

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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>

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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	23,160	36,710	(39,769)	3,059	-
Garfield Weston	-	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.

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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
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>

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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* £9,900 (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.