

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
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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 (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
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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.

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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

	Notes	Unrestrict ed funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
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
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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
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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
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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)		-
Small restricted income grants under £10,000	-	110,484	(10,167)		100,317
Garfield Weston	19,716	19,368	(8,815)	(10,000)	20,269
	-	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>369,509</u>	 <u>904,230</u>	 <u>(838,371)</u>	 <u>-</u>	 <u>435,368</u>

**Clear Emotional Trauma and
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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.