

Charity registration number: 1165574

Clear Emotional Trauma and Therapy Specialists

A charitable incorporated organisation (CIO)

Trustees' Report and Unaudited Accounts

for the year ended 31 March 2024

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

Clear Emotional Trauma and Therapy Specialists
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Clear Emotional Trauma and Therapy Specialists

Reference and Administrative Details

Charity name Clear Emotional Trauma and Therapy Specialists

Charity registration number 1165574

Registered in England & Wales

Registered office 7 Cathedral Lane

Truro

TR1 2QS

Directors and Trustees

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

The following Directors and Trustees served during the year:

Sue Brown

Mike Chapman

Jean Curd

Nicola Houghton

Mary Murfin (Appointed September 2023)

Bankers

CAF Bank Limited

25 Kings Hill Avenue

Kings Hill

West Malling

Kent

ME19 4JQ

Independent Examiner

Debbie Risborough (FCCA)

Cornwall Community Accountancy Service

The Elms

61 Green Lane

Redruth

TR15 1LS

Clear Emotional Trauma and Therapy Specialists

Trustees' Report

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

Objectives and activities

The Charity's objects are:

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

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

In furtherance of those objectives our charitable activities are to:

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

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

Achievements and performance

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

Clear Emotional Trauma and Therapy Specialists Trustees' Report

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

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

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

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

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

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

Clear Emotional Trauma and Therapy Specialists

Trustees' Report

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

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

Financial review

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

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

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

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

Structure, governance and management

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

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

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

Clear Emotional Trauma and Therapy Specialists

Trustees' Report

Governing document

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

Recruitment and induction of trustees

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

Organisation

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

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

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

Trustee Responsibilities

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

In so far as the trustees are aware:

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

Clear Emotional Trauma and Therapy Specialists Trustees' Report

Small company provisions

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

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

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

Sue Brown
Trustee

Clear Emotional Trauma and Therapy Specialists

Independent Examiner's Report

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

Respective responsibilities of trustees and examiner

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

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

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

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

Basis of independent examiner's report

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

Independent examiner's statement

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

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



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

23rd November 2024

.....
Date:

Clear Emotional Trauma and Therapy Specialists

Statement of Financial Activities

for the year ended 31 March 2024

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

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

All income and expenditure derive from continuing activities

Clear Emotional Trauma and Therapy Specialists

Balance Sheet

As at 31 March 2024

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

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

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

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

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

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



Sue Brown
Trustee

Clear Emotional Trauma and Therapy Specialists

Statement of Cash Flows

As at 31 March 2024

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

Clear Emotional Trauma and Therapy Specialists

Notes to the Accounts

1 Accounting policies

1.1 Basis of accounting

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

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

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

The charity constitutes a public benefit entity as defined by FRS102

1.2 Change in basis of accounting or to previous accounts

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

1.3 Fund accounting policy

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

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

Restricted funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

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

1.4 Income

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

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

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

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

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

Clear Emotional Trauma and Therapy Specialists

Notes to the Accounts

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

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

1.5 Resources expended

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

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

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

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

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

1.6 Tangible fixed assets and depreciation

All assets costing more than £100 are capitalised.

Tangible fixed assets are stated at cost less depreciation.

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

Computer Equipment - 33% Reducing Balance

Fixtures and Fittings - 33% Reducing Balance

1.7 Taxation

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

1.8 Stocks

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

Clear Emotional Trauma and Therapy Specialists

Notes to the Accounts

1.9 Debtors

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

1.10 Cash at bank and in hand

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

1.11 Creditors and provisions

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

1.12 Pension costs

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

1.13 Leases

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

2 Company Status

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

The charity is incorporated in England.

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

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

Clear Emotional Trauma and Therapy Specialists

Notes to the Accounts

3 Statement of Financial Activities - prior year

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

Clear Emotional Trauma and Therapy Specialists

Notes to the Accounts

4 Donations and Legacies

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

5 Incoming resources from charitable activities

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

Clear Emotional Trauma and Therapy Specialists

Notes to the Accounts

6 Investment income

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

7 Expenditure on charitable activities

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

Clear Emotional Trauma and Therapy Specialists

Notes to the Accounts

Governance Costs

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

8 Net income/ expenditure

Net income/expenditure is stated after charging:

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

9 Staff costs

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

	2024	2023
	Number	Number
Staff in charitable activities	14	12

The aggregate payroll costs of these persons were as follows:

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

Total employee benefits received by key management personnel	243,943	194,624
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No employee received emoluments in excess of £60,000 in either the current or the prior year.

10 Trustees' remuneration and expenses

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

Clear Emotional Trauma and Therapy Specialists

Notes to the Accounts

11 Tangible fixed assets

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

12 Debtors

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

13 Creditors: Amounts falling due within one year

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

Clear Emotional Trauma and Therapy Specialists

Notes to the Accounts

14 Analysis of funds

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

15 Net assets by fund

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

Clear Emotional Trauma and Therapy Specialists

Notes to the Accounts

16 Commitments

Operating lease commitments

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

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

17 Related party disclosures

Controlling party

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