

Charity registration number: 1165574

Clear Emotional Trauma and Therapy Specialists

A charitable incorporated organisation (CIO)

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

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

Clear Emotional Trauma and Therapy Specialists
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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:

Stuart Bradley (Appointed 25 Mar 25)

Sue Brown

Mike Chapman

Jean Curd

Richard Green (Appointed 25 Mar 25)

Nicola Houghton

Bankers

CAF Bank Limited

25 Kings Hill Avenue

Kings Hill

West Malling

Kent

ME19 4JQ

Independent Examiner

Andrew Harry (CIMA)

Cornwall Community Accountancy Service

The Elms

61 Green Lane

Redruth

TR15 1LS

Clear Emotional Trauma and Therapy Specialists Trustees' Report

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

Objectives and activities

The Charity's objects are:

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

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

In furtherance of those objectives our charitable activities are to:

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

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

Achievements and performance

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

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

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

Clear Emotional Trauma and Therapy Specialists Trustees' Report

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

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

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

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

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

Clear Emotional Trauma and Therapy Specialists Trustees' Report

Financial review

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

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

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

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

Structure, governance and management

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

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

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

Clear Emotional Trauma and Therapy Specialists Trustees' Report

Governing document

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

Recruitment and induction of trustees

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

Organisation

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

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

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

Trustee Responsibilities

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

In so far as the trustees are aware:

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

Clear Emotional Trauma and Therapy Specialists Trustees' Report

Small company provisions

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

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



.....

Jean Curd
Trustee

Clear Emotional Trauma and Therapy Specialists

Independent Examiner's Report

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

Respective responsibilities of trustees and examiner

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

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

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

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

Basis of independent examiner's report

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

Independent examiner's statement

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

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



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

7th January 2026

.....
Date:

Clear Emotional Trauma and Therapy Specialists

Statement of Financial Activities

for the year ended 31 March 2025

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

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

All income and expenditure derive from continuing activities

Clear Emotional Trauma and Therapy Specialists

Balance Sheet

As at 31 March 2025

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

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

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

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

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

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



Jean Curd
Trustee

Clear Emotional Trauma and Therapy Specialists

Statement of Cash Flows

As at 31 March 2025

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

Clear Emotional Trauma and Therapy Specialists

Notes to the Accounts

1 Accounting policies

1.1 Basis of accounting

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

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

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

The charity constitutes a public benefit entity as defined by FRS102

1.2 Change in basis of accounting or to previous accounts

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

1.3 Fund accounting policy

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

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

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

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

1.4 Income

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

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

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

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

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

Clear Emotional Trauma and Therapy Specialists

Notes to the Accounts

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

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

1.5 Resources expended

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

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

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

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

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

1.6 Tangible fixed assets and depreciation

All assets costing more than £100 are capitalised.

Tangible fixed assets are stated at cost less depreciation.

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

Computer Equipment - 33% Reducing Balance

Fixtures and Fittings - 33% Reducing Balance

1.7 Taxation

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

1.8 Stocks

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

Clear Emotional Trauma and Therapy Specialists

Notes to the Accounts

1.9 Debtors

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

1.10 Cash at bank and in hand

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

1.11 Creditors and provisions

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

1.12 Pension costs

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

1.13 Leases

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

2 Company Status

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

The charity is incorporated in England.

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

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

Clear Emotional Trauma and Therapy Specialists

Notes to the Accounts

3 Statement of Financial Activities - prior year

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

Clear Emotional Trauma and Therapy Specialists

Notes to the Accounts

4 Donations and Legacies

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

5 Incoming resources from charitable activities

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

Clear Emotional Trauma and Therapy Specialists

Notes to the Accounts

6 Investment income

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

7 Expenditure on charitable activities

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

Clear Emotional Trauma and Therapy Specialists

Notes to the Accounts

Governance Costs

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

8 Net income/ expenditure

Net income/expenditure is stated after charging:

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

9 Staff costs

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

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

The aggregate payroll costs of these persons were as follows:

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

Total employee benefits received by key management personnel	175,393	243,943
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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 (2024 - £nil).

Clear Emotional Trauma and Therapy Specialists

Notes to the Accounts

11 Tangible fixed assets

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

12 Debtors

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

13 Creditors: Amounts falling due within one year

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

Clear Emotional Trauma and Therapy Specialists

Notes to the Accounts

14 Analysis of funds

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

15 Net assets by fund

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

Clear Emotional Trauma and Therapy Specialists

Notes to the Accounts

16 Commitments

Operating lease commitments

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

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

17 Related party disclosures

Controlling party

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