

# OPERATION EMOTION

England & Wales · Charity number 1177098

## Details

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**Status** Registered

**Legal form** CIO

**Registered** 2018-02-09

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** Pitt Farm  
Albaston  
Gunnislake  
PL18 9AD

**Phone** 07837 603541

**Email** [opem@protonmail.com](mailto:opem@protonmail.com)

**Website** [operationemotion.co.uk](http://operationemotion.co.uk)

## Activities

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**Objects:** TO RELIEVE THE NEEDS OF MEN PRIMARILY, BUT NOT EXCLUSIVELY, IN THE SOUTH WEST OF ENGLAND WHO HAVE BEEN SEXUALLY ABUSED BY PROVIDING;A)WEEKLY SUPPORT GROUPSB)HELPLINE, ADVICE AND SUPPORT;C)PROMOTING EDUCATION IN SOCIETY REGARDING THE IMPACT OF SEXUAL ABUSE AND;D)OTHER SUCH WAYS AS THE TRUSTEES SEE FIT IN FURTHERANCE OF SAID OBJECTS.

**Activities:** Operation Emotion is a voluntary organisation that operates, encourages and develops services for adult male survivors of sexual abuse, linking with specialist organisations where appropriate. We provide a range of self help and educational initiatives that enable men to engage in a process of recovery.

## Classification

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- **How:** Provides Human Resources, Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, Other Charitable Purposes
- **Who:** The General Public/mankind

## Geography

- Cornwall
- Devon
- Plymouth City

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£116,519	£99,303	-	-
2024-03-31	£140,300	£96,940	-	-
2023-03-31	£152,093	£76,407	-	-
2022-03-31	£53,643	£58,396	-	-
2021-03-31	£70,404	£55,608	-	-

## Trustees

Name	Role	Appointed
Andrew Hedges		2025-05-23
Dr JONATHAN GREGORY TILBURY		2018-02-09
George Arthur Black		2025-05-23
JUDE PETER JOHN BUTCHER		2018-02-09
Mark Warner		2018-07-18
Peter Fry		2019-09-11

**OPERATION EMOTION**

England & Wales - Charity number 1177098

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# Accounts

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**REGISTERED COMPANY NUMBER: CE013235 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1177098**

**Report of the Trustees and  
Financial Statements  
for the Year Ended 31 March 2025  
for  
Operation Emotion CIO**

Sheppards Accountants Limited  
22 The Square  
The Millfields  
Plymouth  
Devon  
PL1 3JX

# Operation Emotion CIO

## Contents of the Financial Statements for the Year Ended 31 March 2025

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## **Operation Emotion CIO**

### **Report of the Trustees for the Year Ended 31 March 2025**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of 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 2019).

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Company number**

CE013235 (England and Wales)

##### **Registered Charity number**

1177098

##### **Registered office**

Pitt Farm  
Albaston  
Gunnislake  
Cornwall  
PL18 9AD

##### **Trustees**

Dr J G Tilbury  
J P J Butcher  
M R Stear  
M Warner  
P Fry  
A Loheac

##### **Company Secretary**

##### **Independent Examiner**

Sheppards Accountants Limited  
22 The Square  
The Millfields  
Plymouth  
Devon  
PL1 3JX

Approved by order of the board of trustees on 14 July 2025 and signed on its behalf by:

Dr J G Tilbury - Trustee

## **Independent Examiner's Report to the Trustees of Operation Emotion CIO**

### **Independent examiner's report to the trustees of Operation Emotion CIO ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2025.

#### **Responsibilities and basis of report**

As the charity's trustees of the Company (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 Company 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**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of 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
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (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.

Ian Sheppard

Sheppards Accountants Limited  
22 The Square  
The Millfields  
Plymouth  
Devon  
PL1 3JX

14 July 2025

**Operation Emotion CIO**

**Statement of Financial Activities  
for the Year Ended 31 March 2025**

	Notes	2025 Unrestricted fund £	2024 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		<u>116,519</u>	<u>140,300</u>
<b>EXPENDITURE ON</b>			
Raising funds		94,879	92,491
Other		<u>4,424</u>	<u>4,449</u>
<b>Total</b>		<u>99,303</u>	<u>96,940</u>
<b>NET INCOME</b>		17,216	43,360
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		148,921	105,561
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>166,137</u></u>	<u><u>148,921</u></u>

The notes form part of these financial statements

## Operation Emotion CIO

### Balance Sheet 31 March 2025

	Notes	2025 Unrestricted fund £	2024 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	5	12,451	10,037
<b>CURRENT ASSETS</b>			
Cash at bank		155,036	140,204
<b>CREDITORS</b>			
Amounts falling due within one year	6	(1,350)	(1,320)
<b>NET CURRENT ASSETS</b>		153,686	138,884
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		166,137	148,921
<b>NET ASSETS</b>		166,137	148,921
<b>FUNDS</b>			
Unrestricted funds	7	166,137	148,921
<b>TOTAL FUNDS</b>		166,137	148,921

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 14 July 2025 and were signed on its behalf by:

J G Tilbury - Trustee

## Operation Emotion CIO

### Notes to the Financial Statements for the Year Ended 31 March 2025

#### 1. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

##### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

##### **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.

Plant and machinery - 33.3% Straight Line

##### **Taxation**

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

##### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

#### 2. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2025	2024
	£	£
Depreciation - owned assets	<u>6,226</u>	<u>5,019</u>

## Operation Emotion CIO

### Notes to the Financial Statements - continued for the Year Ended 31 March 2025

#### 3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

##### Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

#### 4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	140,300
	<hr/>
<b>EXPENDITURE ON</b>	
Raising funds	92,491
Other	4,449
	<hr/>
<b>Total</b>	96,940
	<hr/>
<b>NET INCOME</b>	43,360
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	105,561
	<hr/>
<b>TOTAL FUNDS CARRIED FORWARD</b>	148,921
	<hr/> <hr/>

#### 5. TANGIBLE FIXED ASSETS

	Plant and machinery £
<b>COST</b>	
At 1 April 2024	45,787
Additions	8,640
	<hr/>
At 31 March 2025	54,427
	<hr/>
<b>DEPRECIATION</b>	
At 1 April 2024	35,750
Charge for year	6,226
	<hr/>
At 31 March 2025	41,976
	<hr/>
<b>NET BOOK VALUE</b>	
At 31 March 2025	12,451
	<hr/> <hr/>
At 31 March 2024	10,037
	<hr/> <hr/>

**Operation Emotion CIO**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2025**

**6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2025	2024
	£	£
Accruals and deferred income	1,350	1,320
	<u>1,350</u>	<u>1,320</u>

**7. MOVEMENT IN FUNDS**

	At 1.4.24	Net movement in funds	At
	£	£	31.3.25
			£
<b>Unrestricted funds</b>			
General fund	148,921	17,216	166,137
	<u>148,921</u>	<u>17,216</u>	<u>166,137</u>
<b>TOTAL FUNDS</b>	<u>148,921</u>	<u>17,216</u>	<u>166,137</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	116,519	(99,303)	17,216
	<u>116,519</u>	<u>(99,303)</u>	<u>17,216</u>
<b>TOTAL FUNDS</b>	<u>116,519</u>	<u>(99,303)</u>	<u>17,216</u>

**Comparatives for movement in funds**

	At 1.4.23	Net movement in funds	At
	£	£	31.3.24
			£
<b>Unrestricted funds</b>			
General fund	105,561	43,360	148,921
	<u>105,561</u>	<u>43,360</u>	<u>148,921</u>
<b>TOTAL FUNDS</b>	<u>105,561</u>	<u>43,360</u>	<u>148,921</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	140,300	(96,940)	43,360
	<u>140,300</u>	<u>(96,940)</u>	<u>43,360</u>
<b>TOTAL FUNDS</b>	<u>140,300</u>	<u>(96,940)</u>	<u>43,360</u>

## Operation Emotion CIO

### Notes to the Financial Statements - continued for the Year Ended 31 March 2025

#### 7. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.23 £	Net movement in funds £	At 31.3.25 £
<b>Unrestricted funds</b>			
General fund	105,561	60,576	166,137
<b>TOTAL FUNDS</b>	105,561	60,576	166,137

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	256,819	(196,243)	60,576
<b>TOTAL FUNDS</b>	256,819	(196,243)	60,576

#### 8. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2025.

## Operation Emotion CIO

### Detailed Statement of Financial Activities for the Year Ended 31 March 2025

	2025 £	2024 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Grants	116,519	140,300
	<hr/>	<hr/>
<b>Total incoming resources</b>	<b>116,519</b>	<b>140,300</b>
 <b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Wages	70,960	72,000
Insurance	1,002	943
Postage and stationery	123	75
Helpline and web rental	1,076	863
Training	1,640	2,290
Travel	4,975	3,618
Repairs and renewals	5,641	3,762
Film production and website	227	3,209
Room hire	3,009	712
Plant and machinery	6,226	5,019
	<hr/>	<hr/>
	94,879	92,491
 <b>Support costs</b>		
<b>Finance</b>		
Bank charges	57	-
 <b>Governance costs</b>		
Accountancy	1,350	1,279
Professional fees	3,017	3,170
	<hr/>	<hr/>
	4,367	4,449
	<hr/>	<hr/>
Total resources expended	99,303	96,940
	<hr/>	<hr/>
<b>Net income</b>	<b>17,216</b>	<b>43,360</b>
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This page does not form part of the statutory financial statements

**OPERATION EMOTION**

England & Wales - Charity number 1177098

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# Accounts

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**REGISTERED COMPANY NUMBER: CE013235 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1177098**

**Report of the Trustees and  
Financial Statements  
for the Year Ended 31 March 2024  
for  
Operation Emotion CIO**

Sheppards Accountants Limited  
22 The Square  
The Millfields  
Plymouth  
Devon  
PL1 3JX

# Operation Emotion CIO

## Contents of the Financial Statements for the Year Ended 31 March 2024

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## **Operation Emotion CIO**

### **Report of the Trustees for the Year Ended 31 March 2024**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of 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 2019).

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Company number**

CE013235 (England and Wales)

##### **Registered Charity number**

1177098

##### **Registered office**

29 Westbourne Road  
Plymouth  
Devon  
PL3 4LH

##### **Trustees**

Dr J G Tilbury  
J P J Butcher  
M R Stear  
M Warner  
P Fry  
A Loheac

##### **Company Secretary**

##### **Independent Examiner**

Sheppards Accountants Limited  
22 The Square  
The Millfields  
Plymouth  
Devon  
PL1 3JX

Approved by order of the board of trustees on 5 June 2024 and signed on its behalf by:

Dr J G Tilbury - Trustee

## **Independent Examiner's Report to the Trustees of Operation Emotion CIO**

### **Independent examiner's report to the trustees of Operation Emotion CIO ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2024.

#### **Responsibilities and basis of report**

As the charity's trustees of the Company (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 Company 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**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of 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
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (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.

Ian Sheppard

Sheppards Accountants Limited  
22 The Square  
The Millfields  
Plymouth  
Devon  
PL1 3JX

5 June 2024

## Operation Emotion CIO

### Statement of Financial Activities for the Year Ended 31 March 2024

	Notes	2024 Unrestricted fund £	2023 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		<u>140,300</u>	<u>152,093</u>
<b>EXPENDITURE ON</b>			
Raising funds		92,491	68,981
Other		<u>4,449</u>	<u>7,426</u>
<b>Total</b>		<u>96,940</u>	<u>76,407</u>
<b>NET INCOME</b>		43,360	75,686
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		105,561	29,875
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>148,921</u></u>	<u><u>105,561</u></u>

The notes form part of these financial statements

## Operation Emotion CIO

### Balance Sheet 31 March 2024

	Notes	2024 Unrestricted fund £	2023 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	5	10,037	13,201
<b>CURRENT ASSETS</b>			
Cash at bank		140,204	93,631
<b>CREDITORS</b>			
Amounts falling due within one year	6	(1,320)	(1,271)
<b>NET CURRENT ASSETS</b>		<u>138,884</u>	<u>92,360</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		148,921	105,561
<b>NET ASSETS</b>		<u>148,921</u>	<u>105,561</u>
<b>FUNDS</b>	7		
Unrestricted funds		<u>148,921</u>	<u>105,561</u>
<b>TOTAL FUNDS</b>		<u>148,921</u>	<u>105,561</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 5 June 2024 and were signed on its behalf by:

J G Tilbury - Trustee

## Operation Emotion CIO

### Notes to the Financial Statements for the Year Ended 31 March 2024

#### 1. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

##### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

##### **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.

Plant and machinery - 33.3% Straight Line

##### **Taxation**

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

##### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

#### 2. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2024	2023
	£	£
Depreciation - owned assets	<u>5,019</u>	<u>6,600</u>

## Operation Emotion CIO

### Notes to the Financial Statements - continued for the Year Ended 31 March 2024

#### 3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

##### Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

#### 4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	152,093
	<hr/>
<b>EXPENDITURE ON</b>	
Raising funds	68,981
Other	7,426
	<hr/>
<b>Total</b>	76,407
	<hr/>
<b>NET INCOME</b>	75,686
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	29,875
	<hr/>
<b>TOTAL FUNDS CARRIED FORWARD</b>	105,561
	<hr/> <hr/>

#### 5. TANGIBLE FIXED ASSETS

	Plant and machinery £
<b>COST</b>	
At 1 April 2023	43,932
Additions	1,855
	<hr/>
At 31 March 2024	45,787
	<hr/>
<b>DEPRECIATION</b>	
At 1 April 2023	30,731
Charge for year	5,019
	<hr/>
At 31 March 2024	35,750
	<hr/>
<b>NET BOOK VALUE</b>	
At 31 March 2024	10,037
	<hr/> <hr/>
At 31 March 2023	13,201
	<hr/> <hr/>

**Operation Emotion CIO**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2024**

**6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2024	2023
	£	£
Accruals and deferred income	1,320	1,271
	<u>1,320</u>	<u>1,271</u>

**7. MOVEMENT IN FUNDS**

	At 1.4.23	Net movement in funds	At 31.3.24
	£	£	£
<b>Unrestricted funds</b>			
General fund	105,561	43,360	148,921
	<u>105,561</u>	<u>43,360</u>	<u>148,921</u>
<b>TOTAL FUNDS</b>	<u>105,561</u>	<u>43,360</u>	<u>148,921</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	140,300	(96,940)	43,360
	<u>140,300</u>	<u>(96,940)</u>	<u>43,360</u>
<b>TOTAL FUNDS</b>	<u>140,300</u>	<u>(96,940)</u>	<u>43,360</u>

**Comparatives for movement in funds**

	At 1.4.22	Net movement in funds	At 31.3.23
	£	£	£
<b>Unrestricted funds</b>			
General fund	29,875	75,686	105,561
	<u>29,875</u>	<u>75,686</u>	<u>105,561</u>
<b>TOTAL FUNDS</b>	<u>29,875</u>	<u>75,686</u>	<u>105,561</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	152,093	(76,407)	75,686
	<u>152,093</u>	<u>(76,407)</u>	<u>75,686</u>
<b>TOTAL FUNDS</b>	<u>152,093</u>	<u>(76,407)</u>	<u>75,686</u>

## Operation Emotion CIO

### Notes to the Financial Statements - continued for the Year Ended 31 March 2024

#### 7. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.22 £	Net movement in funds £	At 31.3.24 £
<b>Unrestricted funds</b>			
General fund	29,875	119,046	148,921
<b>TOTAL FUNDS</b>	29,875	119,046	148,921

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	292,393	(173,347)	119,046
<b>TOTAL FUNDS</b>	292,393	(173,347)	119,046

#### 8. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2024.

## Operation Emotion CIO

### Detailed Statement of Financial Activities for the Year Ended 31 March 2024

	2024 £	2023 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Grants	140,300	152,093
	<hr/>	<hr/>
<b>Total incoming resources</b>	140,300	152,093
 <b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Wages	72,000	44,249
Insurance	943	848
Postage and stationery	75	547
Helpline and web rental	863	1,023
Training	2,290	1,137
Travel	3,618	5,457
Repairs and renewals	3,762	3,171
Film production and website	3,209	2,576
Room hire	712	2,167
Cinema hire	-	1,206
Plant and machinery	5,019	6,600
	<hr/>	<hr/>
	92,491	68,981
 <b>Support costs</b>		
<b>Governance costs</b>		
Accountancy	1,279	1,230
Professional fees	3,170	6,196
	<hr/>	<hr/>
	4,449	7,426
	<hr/>	<hr/>
Total resources expended	96,940	76,407
	<hr/>	<hr/>
<b>Net income</b>	<u>43,360</u>	<u>75,686</u>

This page does not form part of the statutory financial statements

**OPERATION EMOTION**

England & Wales - Charity number 1177098

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# Accounts

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**REGISTERED COMPANY NUMBER: CE013235 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1177098**

**Report of the Trustees and  
Financial Statements  
for the Year Ended 31 March 2023  
for  
Operation Emotion CIO**

Sheppards Accountants Limited  
22 The Square  
The Millfields  
Plymouth  
Devon  
PL1 3JX

# Operation Emotion CIO

## Contents of the Financial Statements for the Year Ended 31 March 2023

	<b>Page</b>
<b>Report of the Trustees</b>	1
<b>Independent Examiner's Report</b>	2
<b>Statement of Financial Activities</b>	3
<b>Balance Sheet</b>	4
<b>Notes to the Financial Statements</b>	5 to 8
<b>Detailed Statement of Financial Activities</b>	9

## **Operation Emotion CIO**

### **Report of the Trustees for the Year Ended 31 March 2023**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of 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 2019).

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Company number**

CE013235 (England and Wales)

##### **Registered Charity number**

1177098

##### **Registered office**

29 Westbourne Road  
Plymouth  
Devon  
PL3 4LH

##### **Trustees**

Dr J G Tilbury  
J P J Butcher  
M R Stear  
M Warner  
P Fry  
A Loheac

##### **Company Secretary**

##### **Independent Examiner**

Sheppards Accountants Limited  
22 The Square  
The Millfields  
Plymouth  
Devon  
PL1 3JX

Approved by order of the board of trustees on 1 June 2023 and signed on its behalf by:

Dr J G Tilbury - Trustee

**Independent Examiner's Report to the Trustees of  
Operation Emotion CIO**

**Independent examiner's report to the trustees of Operation Emotion CIO ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2023.

**Responsibilities and basis of report**

As the charity's trustees of the Company (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 Company 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**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of 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
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (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.

Ian Sheppard

Sheppards Accountants Limited  
22 The Square  
The Millfields  
Plymouth  
Devon  
PL1 3JX

Date: .....

## Operation Emotion CIO

### Statement of Financial Activities for the Year Ended 31 March 2023

	Notes	2023 Unrestricted fund £	2022 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		152,093	53,643
		<hr/>	<hr/>
<b>EXPENDITURE ON</b>			
Raising funds		68,981	58,396
Other		7,426	4,241
		<hr/>	<hr/>
<b>Total</b>		76,407	62,637
		<hr/>	<hr/>
<b>NET INCOME/(EXPENDITURE)</b>		75,686	(8,994)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		29,875	38,869
		<hr/>	<hr/>
<b>TOTAL FUNDS CARRIED FORWARD</b>		105,561	29,875
		<hr/> <hr/>	<hr/> <hr/>

The notes form part of these financial statements

## Operation Emotion CIO

### Balance Sheet 31 March 2023

		2023 Unrestricted fund £	2022 Total funds £
<b>FIXED ASSETS</b>	Notes		
Tangible assets	5	13,201	8,627
<b>CURRENT ASSETS</b>			
Cash at bank		93,631	22,448
<b>CREDITORS</b>			
Amounts falling due within one year	6	(1,271)	(1,200)
<b>NET CURRENT ASSETS</b>		<u>92,360</u>	<u>21,248</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		105,561	29,875
<b>NET ASSETS</b>		<u>105,561</u>	<u>29,875</u>
<b>FUNDS</b>	7		
Unrestricted funds		<u>105,561</u>	<u>29,875</u>
<b>TOTAL FUNDS</b>		<u>105,561</u>	<u>29,875</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 1 June 2023 and were signed on its behalf by:

J G Tilbury - Trustee

## Operation Emotion CIO

### Notes to the Financial Statements for the Year Ended 31 March 2023

#### 1. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

##### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

##### **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.

Plant and machinery - 33.3% Straight Line

##### **Taxation**

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

##### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

#### 2. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2023	2022
	£	£
Depreciation - owned assets	<u>6,600</u>	<u>4,313</u>

## Operation Emotion CIO

### Notes to the Financial Statements - continued for the Year Ended 31 March 2023

#### 3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

##### Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

#### 4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	53,643
	<hr/>
<b>EXPENDITURE ON</b>	
Raising funds	58,396
Other	4,241
	<hr/>
<b>Total</b>	62,637
	<hr/>
<b>NET INCOME/(EXPENDITURE)</b>	(8,994)
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	38,869
	<hr/>
<b>TOTAL FUNDS CARRIED FORWARD</b>	29,875
	<hr/> <hr/>

#### 5. TANGIBLE FIXED ASSETS

	Plant and machinery £
<b>COST</b>	
At 1 April 2022	32,758
Additions	11,174
	<hr/>
At 31 March 2023	43,932
	<hr/>
<b>DEPRECIATION</b>	
At 1 April 2022	24,131
Charge for year	6,600
	<hr/>
At 31 March 2023	30,731
	<hr/>
<b>NET BOOK VALUE</b>	
At 31 March 2023	13,201
	<hr/> <hr/>
At 31 March 2022	8,627
	<hr/> <hr/>

**Operation Emotion CIO**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2023**

**6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023	2022
	£	£
Accruals and deferred income	1,271	1,200
	<u>1,271</u>	<u>1,200</u>

**7. MOVEMENT IN FUNDS**

	At 1.4.22	Net movement in funds	At 31.3.23
	£	£	£
<b>Unrestricted funds</b>			
General fund	29,875	75,686	105,561
	<u>29,875</u>	<u>75,686</u>	<u>105,561</u>
<b>TOTAL FUNDS</b>	<u>29,875</u>	<u>75,686</u>	<u>105,561</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	152,093	(76,407)	75,686
	<u>152,093</u>	<u>(76,407)</u>	<u>75,686</u>
<b>TOTAL FUNDS</b>	<u>152,093</u>	<u>(76,407)</u>	<u>75,686</u>

**Comparatives for movement in funds**

	At 1.4.21	Net movement in funds	At 31.3.22
	£	£	£
<b>Unrestricted funds</b>			
General fund	38,869	(8,994)	29,875
	<u>38,869</u>	<u>(8,994)</u>	<u>29,875</u>
<b>TOTAL FUNDS</b>	<u>38,869</u>	<u>(8,994)</u>	<u>29,875</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	53,643	(62,637)	(8,994)
	<u>53,643</u>	<u>(62,637)</u>	<u>(8,994)</u>
<b>TOTAL FUNDS</b>	<u>53,643</u>	<u>(62,637)</u>	<u>(8,994)</u>

## Operation Emotion CIO

### Notes to the Financial Statements - continued for the Year Ended 31 March 2023

#### 7. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.21 £	Net movement in funds £	At 31.3.23 £
<b>Unrestricted funds</b>			
General fund	38,869	66,692	105,561
<b>TOTAL FUNDS</b>	<u>38,869</u>	<u>66,692</u>	<u>105,561</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	205,736	(139,044)	66,692
<b>TOTAL FUNDS</b>	<u>205,736</u>	<u>(139,044)</u>	<u>66,692</u>

#### 8. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2023.

## Operation Emotion CIO

### Detailed Statement of Financial Activities for the Year Ended 31 March 2023

	2023 £	2022 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Grants	152,093	53,643
	<hr/>	<hr/>
<b>Total incoming resources</b>	152,093	53,643
 <b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Wages	44,249	44,781
Insurance	848	752
Postage and stationery	547	339
Helpline and web rental	1,023	933
Training	1,137	916
Travel	5,457	1,851
Repairs and renewals	3,171	2,677
Film production and website	2,576	1,834
Room hire	2,167	-
Cinema hire	1,206	-
Plant and machinery	6,600	4,313
	<hr/>	<hr/>
	68,981	58,396
 <b>Support costs</b>		
<b>Governance costs</b>		
Accountancy	1,230	1,200
Professional fees	6,196	3,041
	<hr/>	<hr/>
	7,426	4,241
	<hr/>	<hr/>
Total resources expended	76,407	62,637
	<hr/>	<hr/>
<b>Net income/(expenditure)</b>	<u>75,686</u>	<u>(8,994)</u>

This page does not form part of the statutory financial statements

**OPERATION EMOTION**

England & Wales - Charity number 1177098

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# Accounts

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# @peration Emotion

for men who have been sexually abused

## Annual Report 2022/3

Operation Emotion is a Plymouth based charity that provides services for adult male survivors of sexual abuse, linking with specialist organisations where appropriate. As a trauma led service we specialise in group work offering a range of clinically safe self help initiatives and educational programmes that enable men to engage in a process of recovery.

Jon Tilbury is the chair of Operation Emotion and has a background in medicine as a general Practitioner and later as the Medical Director for Cornwall. He is currently a tutor at the Medical School in Truro and has a wide ranging experience in international aid work.



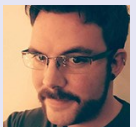
Mark Warner is currently working at the University of Plymouth Peninsula Clinical Trials Unit and contributes to the management and delivery of clinical trials. He has a background in Psychology with a Masters Degree from the University of Plymouth.



Martin Stear is a qualified baker, actor and philanthropist. He is also a qualified drone pilot and specialises in aerial photography and film acquisition.



Jude Butcher is an ITV producer for national television based in Cardiff. He is a skilled film maker and specialises in 360 degree film productions.



Anthony Loheac is currently a Regional Manger in the private sector and has a wide range of experience within senior management positions within the voluntary sector. He is an innovative thinker and brings a wealth of experience to the board of trustees.



Peter is a retired mariner and chief engineer spending his career at sea. He has wide ranging life experiences and brings a clarity of thought and creative thinking to the board of trustees.



## Progress

We have made significant progress in raising awareness about male sexual abuse across the region with organisations that routinely provide services for large groups of men. We were also awarded a three year National Lottery grant which has helped to stabilise the organisation and enabled forward planning with confidence. Operation Emotion has also been awarded Ministry of Justice funds and has received a further grant from The Allen Lane Foundation. As a consequence we have increased our core services, working with more men and helping others to move on with their lives. We have developed a powerful and robust governance involving users of services and skilled well connected actors within the field of social change. The aim is to create a space where there are opportunities for dialogue about sexual abuse.

## What we have learned

From the outset we have encountered an institutional and personal resistance in acknowledging the scale of the problem within society. This seems to have at least two causes.

One is a general fear about looking too closely at sexual abuse and secondly where it is still treated as a matter of taboo. The institutional resistance relates to an often ill considered approach to public image. We consider services for women to be inadequate but for men they are almost non-existent.

Mythology forms a large part of people's thinking so it is no surprise that those who are victims are silent in the main as this is fuelled by misinformation. Challenging myths and stereotypes is therefore one of our organisation's major goals.

On the other hand our input is valued by a growing number of organisations, particularly because we are prepared to discuss issues of great sensitivity.



We have learned that de-specialising services, that can support victims of sexual abuse, is an important aspect of our work. Our organisation benefits greatly as a user led organisation involving users of services as managers and workers. Our monitoring has proven to be very positive and this is largely due, we feel, to the complete absence of services like Operation Emotion.

What we do know is that we are providing services that people want and need. The more challenging question is how we can continue to develop services whilst having a positive input in the development of a more generic response to sexual abuse within larger and more well resourced agencies. We are hosting another national conference on sexual abuse in November, in partnership with two other local organisations, which will focus on a strategy for Men and Boys to work alongside the existing Violence against Women and Girls strategy. This conference will feature national and international speakers and it is hoped that this may help to pave the way for a government strategy for men and boys.

## What we have learned

We have learned that men are reluctant in the main to come forward until they have moved through pre-contemplation to contemplation concerning tackling the difficult area of past sexual abuse. We try to positively inform this process through our website, which receives high volumes of traffic alongside our mobile phone apps.



We have also learned that we need to focus our efforts on organisations with a more focused approach, through active partnership working to maximise our success rate. We have learned that the Trojan horse approach to delivering our services improves the chance of take up without men being unfairly labelled by others. Therefore training for staff to include support for clients who have been sexually abused is vitally important. We are therefore working actively with organisations that are providing services within mental health, substance misuse and homelessness.

## Reach

We are pleased with the growth of beneficiaries although our service is not about large numbers.

We rely on referrals but see self-referrals as the most successful way that men can engage with our services. However, our progress in reaching out to men is often hampered by the fact that we are attempting to reach an invisible and usually silent community. We have been delivering a project within general practice and hope to see sexual abuse as a part of the Quality Outcomes Framework, which dictates income to general practices through their GMC contracts. We look forward to continuing to develop our services locally, as well as maintaining our political lobby to include sexual abuse and disclosure as an integral part of diagnosis and services within general practice.

## Film courses

We have consistently encouraged users to develop the skills of film production by running short in-house courses in basic film technique.

We offer film courses that teach the basics in digital film, lighting and sound. We have also offered opportunities for men and women to adopt acting roles within Operation Emotion's film productions.

This has enabled survivors of sexual abuse to utilise film and drama to publically campaign for a more open debate in society fuelled by accurate reliable information rather than damaging misinformation.



Following the successful take up of our 16 week course we are now offering further short courses in basic film sound and lighting. The overall aim is to hand on the technical skills and know-how to men who have been sexually abused so they can begin to use film as a popular medium for change.

Operation Emotion has enjoyed a year of growth in its delivery of services.

## Community projects

We are seeing just over 100 men per year through our three weekly support groups. Many men that we see have reached a crisis point where they are forced to seek help. Central to our work is three weekly



support groups that adopts a trichotomy of helping perspectives that includes both professional, lay, and experientialist.

“Experiential” knowledge is developed by accumulating the experiences of men who have undergone similar difficulties. “Lay” as an experience speaks for itself. “Professional” includes academic research findings, campaigning and emerging legislation etc. "Continuous activity" and "spontaneous participation" are also an essential foundation of this self-help

model of practice. Facilitated by Operation Emotion support workers the groups promote equality among peers, rather than provider and recipient roles. Information and knowledge are open and shared rather than protected and controlled. The model of practice pursues a process of intellectual understanding, followed by a path to emotional growth. It does not require or compel individuals to disclose experiences; neither does it discourage people who wish to do so.



## Survivors Stories

Following funding from the Clothworkers Foundation and the National Lottery, Operation Emotion has produced fifteen films entitled Survivors Stories. They are short film depositions that help men to sever the link between shame and guilt and tell their stories to help educate society.

These films are an excellent training resource and provide a compelling case for men through personal testimony. Only by talking about sexual abuse rather than silently taking responsibility as victims, are men able to change the way society views sexual abuse. The aim is to use these films widely in our campaign work and preventative work with young people.

**Management and Beneficiaries** Beneficiaries continuously shape, from the ground up, the services that Operation Emotion delivers and increase the possibilities for men to come forward. Our self-help peer support model enables men to move from recipient to provider. This crucially empowers men, who have benefited from recovery work to take a lead in helping others and in turn go on to play a more active role in managing the organisation.



## Education

Operation Emotion continues to offer a ten week learning programme entitled 'Education Recovery' that has recently benefited from further Allen Lane Foundation funding. The programme provides ten ninety minute sessions or weekend learning blocks that are led by two qualified and experienced course tutors. The group operates a trauma led approach that combats the negative experiences of sexual abuse and promotes a greater understanding of the consequences of: 1. Isolation 2. Identity issues 3. Powerlessness 4. Trust and Betrayal.



This trauma led approach crucially asks *what happened to you* not *what is wrong with you*. The model of practice pursues a process of intellectual understanding, followed by a path to emotional growth. It does not require or compel individuals to disclose experiences; neither does it discourage people who wish to do so. There is a fixed curriculum for the first six sessions followed by four sessions that are reflective of the group's learning needs and their area of study or interest. The first six sessions

are aimed at making sense of past experiences of sexual abuse so that these experiences are no longer dominating men's lives. Content includes an examination of the legacy of abuse and focuses on perpetrators, guilt and responsibility, shame, enforced silence, loss of self-determination, issues around control and anger and relationships and families.



## Feature Films

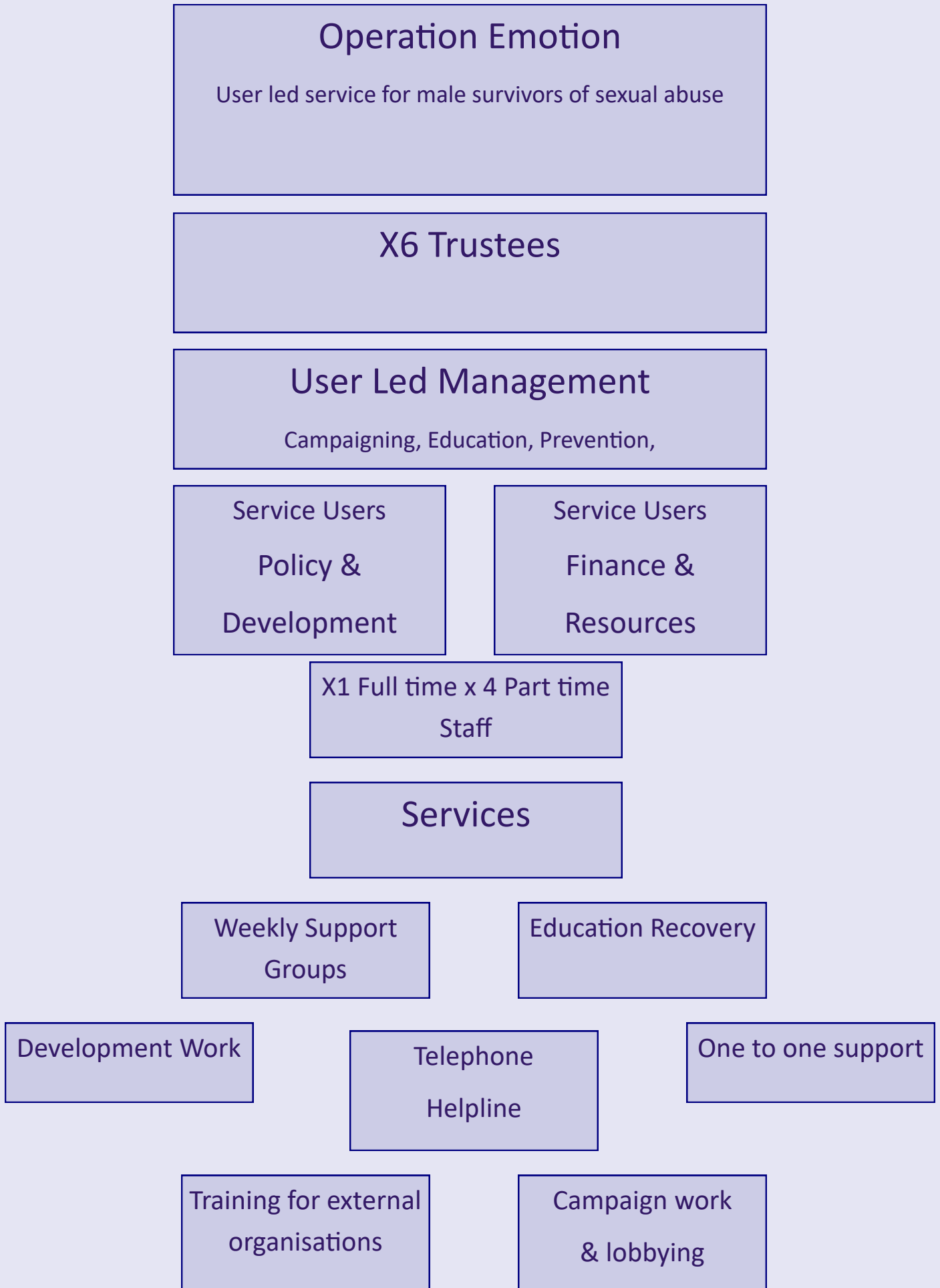
In the last twelve months we have produced a second feature length film entitled 'The Bite of the Vampire' following on from the very successful feature film 'The Prison of Silence' that is now being nationally toured throughout the UK. Both films use drama to connect the audience with issues surrounding sexual abuse and demonstrate the obstacles and barriers that confront men who are victims of this damaging trauma. The aim is to shine a light into the penumbra world of sexual abuse and generate a greater understanding of the effects of this on society.

## Myth busting short films



A very popular and highly educational aspect of our work is in the production of myth busting short films. These are available on our website and Operation Emotion mobile phone apps. We also share them with our partner organisations throughout the UK and more widely with our international survivor partner organisations throughout the world. Feedback is that they help to educate and inform and we hope that they will in time make a real difference.

# Operation Emotion Organisational structure



**REGISTERED COMPANY NUMBER: CE013235 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1177098**

**Report of the Trustees and  
Financial Statements  
for the Year Ended 31 March 2022  
for  
Operation Emotion CIO**

Sheppards Accountants Limited  
22 The Square  
The Millfields  
Plymouth  
Devon  
PL1 3JX

**Operation Emotion CIO**

**Contents of the Financial Statements  
for the Year Ended 31 March 2022**

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## Operation Emotion CIO

### Report of the Trustees for the Year Ended 31 March 2022

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of 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 2019).

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

##### Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

#### REFERENCE AND ADMINISTRATIVE DETAILS

##### Registered Company number

CE013235 (England and Wales)

##### Registered Charity number

1177098

##### Registered office

46 Corporation Road  
Plymouth  
Devon  
PL2 3NT

##### Trustees


Dr J G Tilbury  
J P J Butcher  
M R Stear  
M Warner  
P Fry  
A Loheac

##### Company Secretary

##### Independent Examiner

Sheppards Accountants Limited  
22 The Square  
The Millfields  
Plymouth  
Devon  
PL1 3JX

Approved by order of the board of trustees on 09/06/2022 and signed on its behalf by:



.....  
Dr J G Tilbury - Trustee

**Independent Examiner's Report to the Trustees of  
Operation Emotion CIO**

**Independent examiner's report to the trustees of Operation Emotion CIO ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2022.

**Responsibilities and basis of report**

As the charity's trustees of the Company (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 Company 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**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of 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
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (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.

Ian Sheppard  
FCCA  
Sheppards Accountants Limited  
22 The Square  
The Millfields  
Plymouth  
Devon  
PL1 3JX

Date: .....

Operation Emotion CIO

Statement of Financial Activities  
for the Year Ended 31 March 2022

	Notes	2022 Unrestricted fund £	2021 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		53,643	70,404
<b>EXPENDITURE ON</b>			
Raising funds		58,396	52,469
Other		4,241	3,139
<b>Total</b>		<u>62,637</u>	<u>55,608</u>
<b>NET INCOME/(EXPENDITURE)</b>		<u>(8,994)</u>	<u>14,796</u>
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		38,869	24,073
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>29,875</u></u>	<u><u>38,869</u></u>

Operation Emotion CIO

Balance Sheet  
31 March 2022

	Notes	2022 Unrestricted fund £	2021 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	5	8,627	10,687
<b>CURRENT ASSETS</b>			
Cash at bank		22,448	29,382
<b>CREDITORS</b>			
Amounts falling due within one year	6	(1,200)	(1,200)
<b>NET CURRENT ASSETS</b>		<u>21,248</u>	<u>28,182</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		29,875	38,869
<b>NET ASSETS</b>		<u>29,875</u>	<u>38,869</u>
<b>FUNDS</b>	7		
Unrestricted funds		<u>29,875</u>	<u>38,869</u>
<b>TOTAL FUNDS</b>		<u>29,875</u>	<u>38,869</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2022.

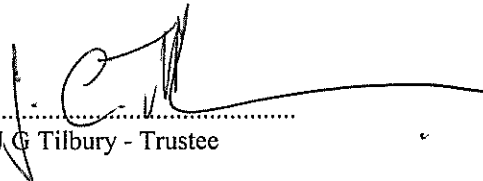
The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 08.06.2022 and were signed on its behalf by:

  
.....  
J.G. Tilbury - Trustee

## Operation Emotion CIO

### Notes to the Financial Statements for the Year Ended 31 March 2022

#### 1. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

##### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

##### **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.

Plant and machinery - 33.3% Straight Line

##### **Taxation**

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

##### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

#### 2. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2022	2021
	£	£
Depreciation - owned assets	<u>4,313</u>	<u>5,344</u>

## Operation Emotion CIO

### Notes to the Financial Statements - continued for the Year Ended 31 March 2022

#### 3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

#### Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

#### 4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	70,404
<b>EXPENDITURE ON</b>	
Raising funds	52,469
Other	3,139
<b>Total</b>	<u>55,608</u>
<b>NET INCOME</b>	<u>14,796</u>
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	24,073
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>38,869</u></u>

#### 5. TANGIBLE FIXED ASSETS

	Plant and machinery £
<b>COST</b>	
At 1 April 2021	30,505
Additions	2,253
	<u>32,758</u>
At 31 March 2022	<u>32,758</u>
<b>DEPRECIATION</b>	
At 1 April 2021	19,818
Charge for year	4,313
	<u>24,131</u>
At 31 March 2022	<u>24,131</u>
<b>NET BOOK VALUE</b>	
At 31 March 2022	<u>8,627</u>
At 31 March 2021	<u><u>10,687</u></u>

**Operation Emotion CIO**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022**

**6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2022	2021
	£	£
Accruals and deferred income	1,200	1,200
	<u>1,200</u>	<u>1,200</u>

**7. MOVEMENT IN FUNDS**

	At 1.4.21	Net movement in funds	At 31.3.22
	£	£	£
<b>Unrestricted funds</b>			
General fund	38,869	(8,994)	29,875
	<u>38,869</u>	<u>(8,994)</u>	<u>29,875</u>
<b>TOTAL FUNDS</b>	<u>38,869</u>	<u>(8,994)</u>	<u>29,875</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	53,643	(62,637)	(8,994)
	<u>53,643</u>	<u>(62,637)</u>	<u>(8,994)</u>
<b>TOTAL FUNDS</b>	<u>53,643</u>	<u>(62,637)</u>	<u>(8,994)</u>

**Comparatives for movement in funds**

	At 1.4.20	Net movement in funds	At 31.3.21
	£	£	£
<b>Unrestricted funds</b>			
General fund	24,073	14,796	38,869
	<u>24,073</u>	<u>14,796</u>	<u>38,869</u>
<b>TOTAL FUNDS</b>	<u>24,073</u>	<u>14,796</u>	<u>38,869</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	70,404	(55,608)	14,796
	<u>70,404</u>	<u>(55,608)</u>	<u>14,796</u>
<b>TOTAL FUNDS</b>	<u>70,404</u>	<u>(55,608)</u>	<u>14,796</u>

Operation Emotion CIO

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022

7. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.20 £	Net movement in funds £	At 31.3.22 £
<b>Unrestricted funds</b>			
General fund	24,073	5,802	29,875
<b>TOTAL FUNDS</b>	<u>24,073</u>	<u>5,802</u>	<u>29,875</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	124,047	(118,245)	5,802
<b>TOTAL FUNDS</b>	<u>124,047</u>	<u>(118,245)</u>	<u>5,802</u>

8. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2022.

**Operation Emotion CIO**

**Detailed Statement of Financial Activities  
for the Year Ended 31 March 2022**

	2022	2021
	£	£
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Grants	53,643	70,404
	<u>53,643</u>	<u>70,404</u>
<b>Total incoming resources</b>	53,643	70,404
 <b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Wages	44,781	40,077
Insurance	752	720
Postage and stationery	339	993
Sundries	-	95
Helpline and web rental	933	1,700
Training	916	-
Travel	1,851	736
Repairs and renewals	2,677	2,133
Film production and website	1,834	671
Plant and machinery	4,313	5,344
	<u>58,396</u>	<u>52,469</u>
 <b>Support costs</b>		
<b>Governance costs</b>		
Accountancy	1,200	1,170
Professional fees	3,041	1,969
	<u>4,241</u>	<u>3,139</u>
 Total resources expended	<u>62,637</u>	<u>55,608</u>
 Net (expenditure)/income	<u>(8,994)</u>	<u>14,796</u>

**REGISTERED COMPANY NUMBER: CE013235 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1177098**

**Report of the Trustees and  
Financial Statements  
for the Year Ended 31 March 2022  
for  
Operation Emotion CIO**

Sheppards Accountants Limited  
22 The Square  
The Millfields  
Plymouth  
Devon  
PL1 3JX

**Operation Emotion CIO**

**Contents of the Financial Statements  
for the Year Ended 31 March 2022**

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## Operation Emotion CIO

### Report of the Trustees for the Year Ended 31 March 2022

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of 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 2019).

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

##### Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

#### REFERENCE AND ADMINISTRATIVE DETAILS

##### Registered Company number

CE013235 (England and Wales)

##### Registered Charity number

1177098

##### Registered office

46 Corporation Road  
Plymouth  
Devon  
PL2 3NT

##### Trustees

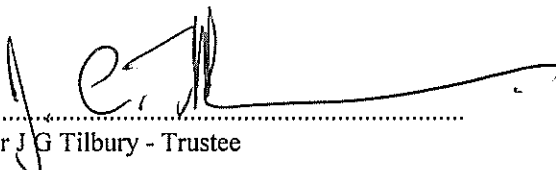
Dr J G Tilbury  
J P J Butcher  
M R Stear  
M Warner  
P Fry  
A Loheac

##### Company Secretary

##### Independent Examiner

Sheppards Accountants Limited  
22 The Square  
The Millfields  
Plymouth  
Devon  
PL1 3JX

Approved by order of the board of trustees on 09/06/2022 and signed on its behalf by:

  
.....  
Dr J G Tilbury - Trustee

**Independent Examiner's Report to the Trustees of  
Operation Emotion CIO**

**Independent examiner's report to the trustees of Operation Emotion CIO ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2022.

**Responsibilities and basis of report**

As the charity's trustees of the Company (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 Company 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**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of 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
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (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.

Ian Sheppard  
FCCA  
Sheppards Accountants Limited  
22 The Square  
The Millfields  
Plymouth  
Devon  
PL1 3JX

Date: .....

Operation Emotion CIO

Statement of Financial Activities  
for the Year Ended 31 March 2022

	Notes	2022 Unrestricted fund £	2021 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		53,643	70,404
<b>EXPENDITURE ON</b>			
Raising funds		58,396	52,469
Other		4,241	3,139
<b>Total</b>		<u>62,637</u>	<u>55,608</u>
<b>NET INCOME/(EXPENDITURE)</b>		<u>(8,994)</u>	<u>14,796</u>
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		38,869	24,073
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>29,875</u></u>	<u><u>38,869</u></u>

Operation Emotion CIO

Balance Sheet  
31 March 2022

	Notes	2022 Unrestricted fund £	2021 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	5	8,627	10,687
<b>CURRENT ASSETS</b>			
Cash at bank		22,448	29,382
<b>CREDITORS</b>			
Amounts falling due within one year	6	(1,200)	(1,200)
<b>NET CURRENT ASSETS</b>		<u>21,248</u>	<u>28,182</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		29,875	38,869
<b>NET ASSETS</b>		<u>29,875</u>	<u>38,869</u>
<b>FUNDS</b>	7		
Unrestricted funds		<u>29,875</u>	<u>38,869</u>
<b>TOTAL FUNDS</b>		<u>29,875</u>	<u>38,869</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2022.

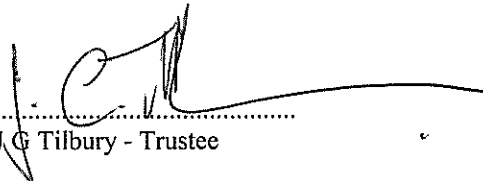
The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 08.06.2022 and were signed on its behalf by:

  
.....  
J.G. Tilbury - Trustee

## Operation Emotion CIO

### Notes to the Financial Statements for the Year Ended 31 March 2022

#### 1. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

##### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

##### **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.

Plant and machinery - 33.3% Straight Line

##### **Taxation**

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

##### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

#### 2. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2022	2021
	£	£
Depreciation - owned assets	4,313	5,344
	<u>          </u>	<u>          </u>

## Operation Emotion CIO

### Notes to the Financial Statements - continued for the Year Ended 31 March 2022

#### 3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

#### Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

#### 4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	70,404
<b>EXPENDITURE ON</b>	
Raising funds	52,469
Other	3,139
<b>Total</b>	<u>55,608</u>
<b>NET INCOME</b>	<u>14,796</u>
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	24,073
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>38,869</u></u>

#### 5. TANGIBLE FIXED ASSETS

	Plant and machinery £
<b>COST</b>	
At 1 April 2021	30,505
Additions	2,253
	<u>32,758</u>
At 31 March 2022	<u>32,758</u>
<b>DEPRECIATION</b>	
At 1 April 2021	19,818
Charge for year	4,313
	<u>24,131</u>
At 31 March 2022	<u>24,131</u>
<b>NET BOOK VALUE</b>	
At 31 March 2022	<u>8,627</u>
At 31 March 2021	<u><u>10,687</u></u>

**Operation Emotion CIO**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022**

**6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2022	2021
	£	£
Accruals and deferred income	1,200	1,200
	<u>1,200</u>	<u>1,200</u>

**7. MOVEMENT IN FUNDS**

	At 1.4.21	Net movement in funds	At 31.3.22
	£	£	£
<b>Unrestricted funds</b>			
General fund	38,869	(8,994)	29,875
	<u>38,869</u>	<u>(8,994)</u>	<u>29,875</u>
<b>TOTAL FUNDS</b>	<u>38,869</u>	<u>(8,994)</u>	<u>29,875</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	53,643	(62,637)	(8,994)
	<u>53,643</u>	<u>(62,637)</u>	<u>(8,994)</u>
<b>TOTAL FUNDS</b>	<u>53,643</u>	<u>(62,637)</u>	<u>(8,994)</u>

**Comparatives for movement in funds**

	At 1.4.20	Net movement in funds	At 31.3.21
	£	£	£
<b>Unrestricted funds</b>			
General fund	24,073	14,796	38,869
	<u>24,073</u>	<u>14,796</u>	<u>38,869</u>
<b>TOTAL FUNDS</b>	<u>24,073</u>	<u>14,796</u>	<u>38,869</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	70,404	(55,608)	14,796
	<u>70,404</u>	<u>(55,608)</u>	<u>14,796</u>
<b>TOTAL FUNDS</b>	<u>70,404</u>	<u>(55,608)</u>	<u>14,796</u>

**Operation Emotion CIO**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022**

**7. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.20 £	Net movement in funds £	At 31.3.22 £
<b>Unrestricted funds</b>			
General fund	24,073	5,802	29,875
<b>TOTAL FUNDS</b>	<u>24,073</u>	<u>5,802</u>	<u>29,875</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	124,047	(118,245)	5,802
<b>TOTAL FUNDS</b>	<u>124,047</u>	<u>(118,245)</u>	<u>5,802</u>

**8. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2022.

**Operation Emotion CIO**

**Detailed Statement of Financial Activities  
for the Year Ended 31 March 2022**

	2022	2021
	£	£
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Grants	53,643	70,404
	<u>53,643</u>	<u>70,404</u>
<b>Total incoming resources</b>	53,643	70,404
 <b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Wages	44,781	40,077
Insurance	752	720
Postage and stationery	339	993
Sundries	-	95
Helpline and web rental	933	1,700
Training	916	-
Travel	1,851	736
Repairs and renewals	2,677	2,133
Film production and website	1,834	671
Plant and machinery	4,313	5,344
	<u>58,396</u>	<u>52,469</u>
 <b>Support costs</b>		
<b>Governance costs</b>		
Accountancy	1,200	1,170
Professional fees	3,041	1,969
	<u>4,241</u>	<u>3,139</u>
 Total resources expended	<u>62,637</u>	<u>55,608</u>
 Net (expenditure)/income	<u>(8,994)</u>	<u>14,796</u>

**OPERATION EMOTION**

England & Wales - Charity number 1177098

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# Accounts

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# @peration Emotion

for men who have been sexually abused



## Annual Report Operation Emotion Board of Trustees 2021

Operation Emotion Registered Number 1177098.

Registered office Pitt Farm, Albaston Gunnislake Cornwall PL18 9AD

Telephone 07837 321514 07539 810096

[www.operationemotion.com](http://www.operationemotion.com) e-mail: [opem@pm.me](mailto:opem@pm.me)

**The Operation Emotion Board of Trustees** Our trustees are drawn from a variety of professional backgrounds and are skilled individuals, with a wide range of experiences, who are keen to promote an open healthy debate in society about the consequences of sexual abuse.

**Organisational structure management and recruitment of trustees** Operation Emotion is a Plymouth based charitable Incorporated Organisation (CIO) that provides support to men who have been sexually abused across Devon and Cornwall.

As a trauma led service Operation Emotion specialises in therapeutic group work offering a range of self-help initiatives and educational programmes that enable men to engage in a process of recovery. Operation Emotion never asks *what is wrong with someone* but instead *what happened to them*.

The CIO helps men to come to terms with their own experiences and play an active role in helping other men who have been similarly affected by sexual abuse. We also work with other agencies to promote best practice leading to an improvement in services.

**Governance** As a user led service the Board of Trustees is made up of survivors of sexual abuse. All trustees are recruited from the membership of the programme and will have experienced first-hand the services that Operation Emotion offers and actively manage and develop the programme of work going forward.

The Board of Trustees are Peter Fry, Jude Butcher, Anthony Loheac, Mark Warner and Martin Stear with the chair Dr Jon Tilbury a general practitioner.



**Activities and objectives in the year** the board's objectives are to promote three areas of project development through **Education, Prevention and Campaigning**. They also manage all the organisation's services for men who have been sexually abused.

We operate three peer led support groups that meet weekly and a rolling programme of education entitled 'Education Recovery' that focuses on helping men to recover from trauma. We also campaign for a more informed understanding about sexual abuse using film to produce educational short films, myth busting material and feature length dramas.

### **Operation Emotion's services**

**1-1 work:** We see approximately 50 men in face to face sessions per year with a variety of on-going contact and support for those suffering thoughts of suicide or a general lack of support from other services. Many of the men that we see have either been offered lengthy waiting list appointments or refused help due to their complex needs. These are generally men living alone and in isolation suffering from the traumagenic consequences of sexual abuse.

**Group work:** We provide weekly peer led support sessions per year for 120+ men with a mean average 120 sessions per month for around 50 men.

This group work offers a sustained reduction in isolation, powerlessness, shame and guilt and an improvement in self-confidence and overall improvements in maintaining relationships with friends and family.

**Educational film projects:** This involves various educational shorts, phone app development films and feature length dramas involving 35+ men per year. We also provide around 6 survivors stories per year as a 'finishing school' approach to our work, where shame and guilt are severed and men no longer wish to hide this as a secret. These films are used as training tools with our work with other organisations, like the voluntary sector and large religious organisations. We also offer basic instruction in camera, sound and lighting to around 6-8 men per year and operate one off film projects to educate and inform society and promote open discussion forums about sexual abuse.

**Advocacy:** This involves help with housing and benefit related issues, CICA claims judicial reviews and in person representation with adult psychiatric services. It involves help with correspondence, letters of support, the formulation of Curriculum Vitae and job applications, as well as attendance at public protection units for video statements as a part of on-going Police investigations.

**Work in general practice** Operation Emotion works in GP practices providing a clinic based referral system for locality groups of medical practices in Plymouth and Torbay as well as a weekly support group.

**Educational programmes:** Operation Emotion provides 5 Education Recovery programmes for 40 men per year with extremely high rates of success. The programme is routinely delivered over 10 sessions delivered through convenient learning blocks covering: - **Victims and perpetrators** – facts, figures and common myths

**The process of sexual abuse** – how perpetrators operate and the creation of trauma

**The legacy of abuse** – a trauma approach focusing on guilt, shame and the traumagenic factors Isolation, powerlessness, trust/betrayal and identity – how these operate in our lives now.

**Secrecy** – why children and adults don't tell – the 'prison' of masculine stereotypes

**Emotions** – men's limitations of expression, the causes, and a way out of the resort to anger

**Tools** – the locus of control and assertiveness and individual rights

**Achievements, performance and public benefit** Operation Emotion was successfully awarded the Lime Culture Male Quality Standards in 2021 in recognition of its high quality service to male survivors of sexual abuse. The charity enjoys a high level of user satisfaction and has a track record of working with men to help them deal with the consequences of trauma brought about by sexual abuse. Over the last ten years Operation Emotion has provided a service to over 600 men. The charity now sees 100 men each year. It is a member of The Survivors Trust, The Male Survivors Partnership, The Office of the Police and Crime Commissioners Victim Care Network and local referral pathways working with men who have been sexually abused. Operation Emotion regularly receives referrals from Police, Probation, Social Prescribers, A&E, Devon Mind, GPs, Livewell, first responders and a range of voluntary organisations.

**Impact of Operation Emotion's services** Taking the very latest sample between mid-October and mid-November 2021 from a cohort of 29 male users of Operation Emotion's services, from both a single Education Recovery programme involving 8 men and our weekly face to face support group involving 21 men we found that:

96% Felt less isolated

100% Felt less powerlessness

100% experienced a significant reduction in shame and guilt

100% an improvement in self esteem

93% Greater awareness self and future about the effects of sexual abuse

100% feel more comfortable around others

96% Improvements in trust in the groups at Operation Emotion

93% an improvement in relationships with family and friends

82% could apply theory to practice in everyday life from what they had learned

**Debts and reserves** The Operation Emotion Board of Trustees regularly reviews and sets objectives for the coming financial year based upon its agreements with funding bodies.

Its finances are annually independently inspected by a local firm of chartered accountants.

Operation Emotion has no debts and holds a small reserve that is used explicitly as a financial cushion between core funding applications in line with its charitable objectives. There are no funds held by a custodian trustee.

**Grants and financial support during 2021** During 2021 Operation Emotion received support from The Office of the Police and Crime Commissioner, The Ministry of Justice Rape support fund, The National Lottery Awards for All programme and Mercedes Benz Southwest.



Dr. Jon Tilbury  
Chair of the  
Operation Emotion  
Board of Trustees

**REGISTERED COMPANY NUMBER: CE013235 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1177098**

**Report of the Trustees and  
Financial Statements  
for the Year Ended 31 March 2021  
for  
Operation Emotion CIO**

Sheppards Accountants Limited  
22 The Square  
The Millfields  
Plymouth  
Devon  
PL1 3JX

**Operation Emotion CIO**

**Contents of the Financial Statements  
for the Year Ended 31 March 2021**

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## Operation Emotion CIO

### Report of the Trustees for the Year Ended 31 March 2021

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of 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 2019).

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

##### Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

#### REFERENCE AND ADMINISTRATIVE DETAILS

##### Registered Company number

CE013235 (England and Wales)

##### Registered Charity number

1177098

##### Registered office

46 Corporation Road  
Plymouth  
Devon  
PL2 3NT

##### Trustees

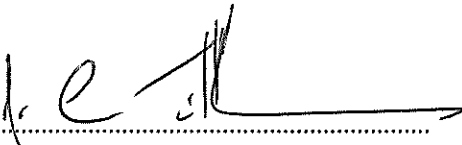
Dr J G Tilbury  
J P J Butcher  
M R Stear  
M Warner  
P Fry  
A Loheac

##### Company Secretary

##### Independent Examiner

Sheppards Accountants Limited  
22 The Square  
The Millfields  
Plymouth  
Devon  
PL1 3JX

Approved by order of the board of trustees on 13th MAY 2021 and signed on its behalf by:



Dr J G Tilbury - Trustee

**Independent Examiner's Report to the Trustees of  
Operation Emotion CIO**

**Independent examiner's report to the trustees of Operation Emotion CIO ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2021.

**Responsibilities and basis of report**

As the charity's trustees of the Company (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 Company 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**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of 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
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (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.

Ian Sheppard  
FCCA  
Sheppards Accountants Limited  
22 The Square  
The Millfields  
Plymouth  
Devon  
PL1 3JX

Date: .....

## Operation Emotion CIO

### Statement of Financial Activities for the Year Ended 31 March 2021

	Notes	2021 Unrestricted fund £	2020 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		70,404	43,347
<b>EXPENDITURE ON</b>			
Raising funds		52,469	77,022
Other		3,139	1,252
<b>Total</b>		<u>55,608</u>	<u>78,274</u>
<b>NET INCOME/(EXPENDITURE)</b>		<u>14,796</u>	<u>(34,927)</u>
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		24,073	59,000
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>38,869</u></u>	<u><u>24,073</u></u>

**Operation Emotion CIO**

**Balance Sheet  
31 March 2021**

	Notes	2021 Unrestricted fund £	2020 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	5	10,687	12,984
<b>CURRENT ASSETS</b>			
Cash at bank		29,382	12,289
<b>CREDITORS</b>			
Amounts falling due within one year	6	(1,200)	(1,200)
<b>NET CURRENT ASSETS</b>		28,182	11,089
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		38,869	24,073
<b>NET ASSETS</b>		38,869	24,073
<b>FUNDS</b>			
Unrestricted funds	7	38,869	24,073
<b>TOTAL FUNDS</b>		38,869	24,073

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2021.

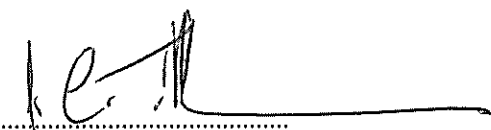
The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 31st March 2021 and were signed on its behalf by:

  
 .....  
 J G Tilbury - Trustee

## Operation Emotion CIO

### Notes to the Financial Statements for the Year Ended 31 March 2021

#### 1. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

##### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

##### **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.

Plant and machinery - 33.3% Straight Line

##### **Taxation**

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

##### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

#### 2. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2021	2020
	£	£
Depreciation - owned assets	<u>5,344</u>	<u>6,492</u>

## Operation Emotion CIO

### Notes to the Financial Statements - continued for the Year Ended 31 March 2021

#### 3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

#### Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

#### 4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	43,347
<b>EXPENDITURE ON</b>	
Raising funds	77,022
Other	1,252
<b>Total</b>	<u>78,274</u>
<b>NET INCOME/(EXPENDITURE)</b>	<u>(34,927)</u>
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	59,000
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>24,073</u></u>

#### 5. TANGIBLE FIXED ASSETS

	Plant and machinery £
<b>COST</b>	
At 1 April 2020	27,458
Additions	3,047
At 31 March 2021	<u>30,505</u>
<b>DEPRECIATION</b>	
At 1 April 2020	14,474
Charge for year	5,344
At 31 March 2021	<u>19,818</u>
<b>NET BOOK VALUE</b>	
At 31 March 2021	<u><u>10,687</u></u>
At 31 March 2020	<u><u>12,984</u></u>

**Operation Emotion CIO**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2021**

**6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2021	2020
	£	£
Accruals and deferred income	1,200	1,200
	<u>1,200</u>	<u>1,200</u>

**7. MOVEMENT IN FUNDS**

	At 1.4.20	Net movement in funds	At 31.3.21
	£	£	£
<b>Unrestricted funds</b>			
General fund	24,073	14,796	38,869
	<u>24,073</u>	<u>14,796</u>	<u>38,869</u>
<b>TOTAL FUNDS</b>	<u>24,073</u>	<u>14,796</u>	<u>38,869</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	70,404	(55,608)	14,796
	<u>70,404</u>	<u>(55,608)</u>	<u>14,796</u>
<b>TOTAL FUNDS</b>	<u>70,404</u>	<u>(55,608)</u>	<u>14,796</u>

**Comparatives for movement in funds**

	At 1.4.19	Net movement in funds	At 31.3.20
	£	£	£
<b>Unrestricted funds</b>			
General fund	59,000	(34,927)	24,073
	<u>59,000</u>	<u>(34,927)</u>	<u>24,073</u>
<b>TOTAL FUNDS</b>	<u>59,000</u>	<u>(34,927)</u>	<u>24,073</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	43,347	(78,274)	(34,927)
	<u>43,347</u>	<u>(78,274)</u>	<u>(34,927)</u>
<b>TOTAL FUNDS</b>	<u>43,347</u>	<u>(78,274)</u>	<u>(34,927)</u>

## Operation Emotion CIO

### Notes to the Financial Statements - continued for the Year Ended 31 March 2021

#### 7. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.19 £	Net movement in funds £	At 31.3.21 £
<b>Unrestricted funds</b>			
General fund	59,000	(20,131)	38,869
<b>TOTAL FUNDS</b>	<u>59,000</u>	<u>(20,131)</u>	<u>38,869</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	113,751	(133,882)	(20,131)
<b>TOTAL FUNDS</b>	<u>113,751</u>	<u>(133,882)</u>	<u>(20,131)</u>

#### 8. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2021.

## Operation Emotion CIO

### Detailed Statement of Financial Activities for the Year Ended 31 March 2021

	2021	2020
	£	£
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Grants	70,404	42,586
Other income	-	761
	<u>70,404</u>	<u>43,347</u>
<b>Total incoming resources</b>	<b>70,404</b>	<b>43,347</b>
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Wages	40,077	52,588
Insurance	720	986
Postage and stationery	993	156
Sundries	95	761
Helpline and web rental	1,700	829
Training	-	2,299
Travel	736	2,215
Repairs and renewals	2,133	3,745
Film production and website	671	6,951
Plant and machinery	5,344	6,492
	<u>52,469</u>	<u>77,022</u>
<b>Support costs</b>		
<b>Finance</b>		
Bank charges	-	40
<b>Governance costs</b>		
Accountancy	1,170	1,212
Professional fees	1,969	-
	<u>3,139</u>	<u>1,212</u>
<b>Total resources expended</b>	<b>55,608</b>	<b>78,274</b>
<b>Net income/(expenditure)</b>	<b><u>14,796</u></b>	<b><u>(34,927)</u></b>

**REGISTERED COMPANY NUMBER: CE013235 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1177098**

**Report of the Trustees and  
Financial Statements  
for the Year Ended 31 March 2021  
for  
Operation Emotion CIO**

Sheppards Accountants Limited  
22 The Square  
The Millfields  
Plymouth  
Devon  
PL1 3JX

**Operation Emotion CIO**

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for the Year Ended 31 March 2021**

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# Operation Emotion CIO

## Report of the Trustees for the Year Ended 31 March 2021

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of 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 2019).

### STRUCTURE, GOVERNANCE AND MANAGEMENT

#### Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

### REFERENCE AND ADMINISTRATIVE DETAILS

#### Registered Company number

CE013235 (England and Wales)

#### Registered Charity number

1177098

#### Registered office

46 Corporation Road  
Plymouth  
Devon  
PL2 3NT

#### Trustees

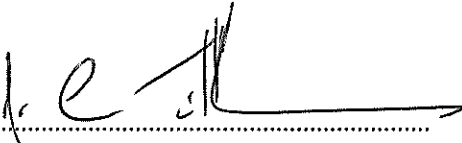
Dr J G Tilbury  
J P J Butcher  
M R Stear  
M Warner  
P Fry  
A Loheac

#### Company Secretary

#### Independent Examiner

Sheppards Accountants Limited  
22 The Square  
The Millfields  
Plymouth  
Devon  
PL1 3JX

Approved by order of the board of trustees on 13th MAY 2021 and signed on its behalf by:



Dr J G Tilbury - Trustee

**Independent Examiner's Report to the Trustees of  
Operation Emotion CIO**

**Independent examiner's report to the trustees of Operation Emotion CIO ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2021.

**Responsibilities and basis of report**

As the charity's trustees of the Company (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 Company 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**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of 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
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (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.

Ian Sheppard  
FCCA  
Sheppards Accountants Limited  
22 The Square  
The Millfields  
Plymouth  
Devon  
PL1 3JX

Date: .....

## Operation Emotion CIO

### Statement of Financial Activities for the Year Ended 31 March 2021

	Notes	2021 Unrestricted fund £	2020 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		70,404	43,347
<b>EXPENDITURE ON</b>			
Raising funds		52,469	77,022
Other		3,139	1,252
<b>Total</b>		<u>55,608</u>	<u>78,274</u>
<b>NET INCOME/(EXPENDITURE)</b>		<u>14,796</u>	<u>(34,927)</u>
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		24,073	59,000
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>38,869</u></u>	<u><u>24,073</u></u>

**Operation Emotion CIO**

**Balance Sheet  
31 March 2021**

	Notes	2021 Unrestricted fund £	2020 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	5	10,687	12,984
<b>CURRENT ASSETS</b>			
Cash at bank		29,382	12,289
<b>CREDITORS</b>			
Amounts falling due within one year	6	(1,200)	(1,200)
<b>NET CURRENT ASSETS</b>		28,182	11,089
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		38,869	24,073
<b>NET ASSETS</b>		38,869	24,073
<b>FUNDS</b>			
Unrestricted funds	7	38,869	24,073
<b>TOTAL FUNDS</b>		38,869	24,073

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2021.

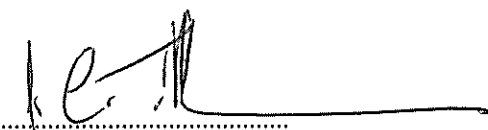
The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 31st March 2021 and were signed on its behalf by:

  
 .....  
 J G Tilbury - Trustee

## Operation Emotion CIO

### Notes to the Financial Statements for the Year Ended 31 March 2021

#### 1. ACCOUNTING POLICIES

##### Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

##### Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

##### Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

##### 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.

Plant and machinery - 33.3% Straight Line

##### Taxation

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

##### Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

#### 2. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2021	2020
	£	£
Depreciation - owned assets	<u>5,344</u>	<u>6,492</u>

## Operation Emotion CIO

### Notes to the Financial Statements - continued for the Year Ended 31 March 2021

#### 3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

#### Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

#### 4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	43,347
<b>EXPENDITURE ON</b>	
Raising funds	77,022
Other	1,252
<b>Total</b>	<u>78,274</u>
<b>NET INCOME/(EXPENDITURE)</b>	<u>(34,927)</u>
<b>RECONCILIATION OF FUNDS</b>	
<b>Total funds brought forward</b>	59,000
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>24,073</u></u>

#### 5. TANGIBLE FIXED ASSETS

	Plant and machinery £
<b>COST</b>	
At 1 April 2020	27,458
Additions	3,047
	<u>30,505</u>
At 31 March 2021	<u>30,505</u>
<b>DEPRECIATION</b>	
At 1 April 2020	14,474
Charge for year	5,344
	<u>19,818</u>
At 31 March 2021	<u>19,818</u>
<b>NET BOOK VALUE</b>	
At 31 March 2021	<u><u>10,687</u></u>
At 31 March 2020	<u><u>12,984</u></u>

**Operation Emotion CIO**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2021**

**6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2021	2020
	£	£
Accruals and deferred income	1,200	1,200
	<u>1,200</u>	<u>1,200</u>

**7. MOVEMENT IN FUNDS**

	At 1.4.20	Net movement in funds	At 31.3.21
	£	£	£
<b>Unrestricted funds</b>			
General fund	24,073	14,796	38,869
	<u>24,073</u>	<u>14,796</u>	<u>38,869</u>
<b>TOTAL FUNDS</b>	<u>24,073</u>	<u>14,796</u>	<u>38,869</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	70,404	(55,608)	14,796
	<u>70,404</u>	<u>(55,608)</u>	<u>14,796</u>
<b>TOTAL FUNDS</b>	<u>70,404</u>	<u>(55,608)</u>	<u>14,796</u>

**Comparatives for movement in funds**

	At 1.4.19	Net movement in funds	At 31.3.20
	£	£	£
<b>Unrestricted funds</b>			
General fund	59,000	(34,927)	24,073
	<u>59,000</u>	<u>(34,927)</u>	<u>24,073</u>
<b>TOTAL FUNDS</b>	<u>59,000</u>	<u>(34,927)</u>	<u>24,073</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	43,347	(78,274)	(34,927)
	<u>43,347</u>	<u>(78,274)</u>	<u>(34,927)</u>
<b>TOTAL FUNDS</b>	<u>43,347</u>	<u>(78,274)</u>	<u>(34,927)</u>

## Operation Emotion CIO

### Notes to the Financial Statements - continued for the Year Ended 31 March 2021

#### 7. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.19 £	Net movement in funds £	At 31.3.21 £
<b>Unrestricted funds</b>			
General fund	59,000	(20,131)	38,869
<b>TOTAL FUNDS</b>	<u>59,000</u>	<u>(20,131)</u>	<u>38,869</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	113,751	(133,882)	(20,131)
<b>TOTAL FUNDS</b>	<u>113,751</u>	<u>(133,882)</u>	<u>(20,131)</u>

#### 8. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2021.

## Operation Emotion CIO

### Detailed Statement of Financial Activities for the Year Ended 31 March 2021

	2021	2020
	£	£
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Grants	70,404	42,586
Other income	-	761
	<u>70,404</u>	<u>43,347</u>
<b>Total incoming resources</b>	<b>70,404</b>	<b>43,347</b>
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Wages	40,077	52,588
Insurance	720	986
Postage and stationery	993	156
Sundries	95	761
Helpline and web rental	1,700	829
Training	-	2,299
Travel	736	2,215
Repairs and renewals	2,133	3,745
Film production and website	671	6,951
Plant and machinery	5,344	6,492
	<u>52,469</u>	<u>77,022</u>
<b>Support costs</b>		
<b>Finance</b>		
Bank charges	-	40
<b>Governance costs</b>		
Accountancy	1,170	1,212
Professional fees	1,969	-
	<u>3,139</u>	<u>1,212</u>
<b>Total resources expended</b>	<b>55,608</b>	<b>78,274</b>
<b>Net income/(expenditure)</b>	<b><u>14,796</u></b>	<b><u>(34,927)</u></b>