

CDS UK (CLINIC FOR DISSOCIATIVE STUDIES)

England & Wales · Charity number 1178552

Details

Other names CDS UK, CLINIC FOR DISSOCIATIVE STUDIES

Status Registered

Legal form CIO

Registered 2018-05-29

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

Contact

Address 35 Tottenham Lane
London
N8 9BD

Phone 02077941655

Email info@clinicds.com

Website www.Clinicds.com

Activities

Objects: THE OBJECTS OF THE CIO ARE, FOR THE PUBLIC BENEFIT:THE PROMOTION OF HEALTH AND IN PARTICULAR MENTAL HEALTH, PARTICULARLY BUT NOT EXCLUSIVELY BY THE PROVISION OF SERVICES AND ASSISTANCE TO PERSONS AFFECTED BY DISSOCIATIVE DISORDERS AND COMPLEX, TRAUMATISED STATES;THE RELIEF OF NEED OF PERSONS AFFECTED BY DISSOCIATIVE DISORDERS AND COMPLEX, TRAUMATISED STATES, THEIR FAMILIES, DEPENDENTS AND CARERS BY THE PROVISION OF HELP AND SUPPORT FOR THEM AND FOR THEIR FAMILIES, DEPENDENTS AND CARERS; ANDTHE ADVANCEMENT OF EDUCATION IN COMPLEX MENTAL HEALTH, SPECIFICALLY IN RELATION TO DISSOCIATIVE DISORDERS, CHILDHOOD ABUSE AND COMPLEX TRAUMA IN PARTICULAR BUT NOT EXCLUSIVELY BY THE PROVISION OF LECTURES, SEMINARS, RESEARCH STUDIES AND TRAINING EVENTS.

Activities: The objects of the CIO CDS UK are, for the public benefit:1. The advancement of mental health particularly to persons affected by dissociative disorders; and2. The advancement of education in complex mental health, specifically relating to dissociative disorders, childhood abuse and complex trauma. This will be particularly via lectures, seminars, research studies and training events.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, Disability
- **Who:** Other Defined Groups, The General Public/mankind

Geography

- Ireland
- Northern Ireland
- Scotland
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£2,266,130	£2,065,202	£2,610,703	14
2024-03-31	£2,174,390	£1,857,690	£2,409,775	17
2023-03-31	£2,018,986	£1,655,946	£2,093,075	14
2022-03-31	£1,635,463	£1,297,514	£1,730,035	12
2021-03-31	£1,364,720	£951,879	£1,392,086	11

Trustees

Name	Role	Appointed
Dr Ruth Elizabeth Cureton		2018-10-10
Gillian Winifred Miles		2018-10-10
Hoang Nam Nguyen		2024-12-02
Julia Christine Beker		2024-12-02

Accounts

CDS UK (Clinic for Dissociative Studies)

Annual Report and Financial Statements

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CDS UK (Clinic for Dissociative Studies)
REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY
FOR THE PERIOD FROM 1st April 2024 to 31st MARCH 2025

Trustees

Prof N MacLennan (Chair)	Appointed 4 July 2022 (as a Trustee); 14 November 2022 (As Chair)
Dr A Conway	Appointed 28 May 2018; resigned 13 January 2025
Dr R E Cureton	Appointed 10 October 2018
Ms S Dalton	Appointed 23 October 2023;
Mr G House	Appointed 23 October 2023;
Ms G A Miles	Appointed 10 October 2018
Mr C Nagle	Appointed 28 November 2018; resigned 20 August 2024
Mr H N Nguyen	Appointed 2 December 2024
Ms J C Beker	Appointed 2 December 2024

Chief Executive Officer

Mark Linington, Appointed 1st April 2020

Charity registered number

1178552

Registered office

35 Tottenham Lane London N8 9BD

Independent auditors

Goldwins Limited
75 Maygrove Road
West Hampstead
London NW6 2EG

Bankers

Barclays Bank Plc, Edgware, Middlesex HA

CDS UK (Clinic for Dissociative Studies) TRUSTEES' ANNUAL REPORT FOR THE PERIOD FROM 1st APRIL 2024 to 31st MARCH 2025

The Trustees are pleased to present their seventh Trustees' Report together with the financial statements of the charitable organisation for the period from 1st April 2024 to 31st March 2025.

This report has been coordinated by our CEO, Mark Linington, Head of Finance, Eyal Efrat and our current Board of Trustees (October 2025).

Mission, Vision and Values

- The Mission of CDS UK (Clinic for Dissociative Studies) is:

To improve the lives of people affected by dissociative disorders through psychotherapeutic treatment, research, training and support

- The Vision of CDS UK (Clinic for Dissociative Studies) is:

To provide and develop high quality treatments for dissociative disorders and expand opportunities to access them.

- The Values of CDS UK (Clinic for Dissociative Studies) are:

Respect, Choice, Compassion, Openness and Working Together

CDS UK (Clinic for Dissociative Studies) is a clinic which provides therapeutic packages to patients experiencing dissociative disorders, in particular dissociative identity disorder (D.I.D.). These disorders arise most often develop as a response to early and prolonged extreme trauma and abuse, often including sexual abuse. Sometimes the context reported by patients is of group organised and ritualised abuse.

CDS UK works mainly as a recognised independent provider to the UK National Health Service. CDS UK provides assessments of potential dissociative disorders, diagnoses, outpatient treatment, clinical supervision and training. At CDS UK we also run and participate in research and education initiatives, contributing to a greater understanding of dissociative disorders.

Activities

CDS UK conducts a number of activities including:

- Multi-disciplinary assessments to offer a formal diagnosis for people in the UK who may have a dissociative disorder, and to recommend options for treatment. Our assessments include a full psychotherapeutic interview and SCID-D diagnostic assessment. We are continually reviewing our assessment processes and tools in order to ensure they provide a very good standard for both diagnosis and treatment recommendations.
- Specialist psychotherapeutic treatment packages for individuals, based on the International Society for the Study of Trauma and Dissociation (ISSTD, 2011) guidelines in the absence of current National Institute for Health and Care Excellence (NICE) guidelines. We also provide where appropriate psychoeducational-based support to family members of a person with a dissociative disorder. In some cases we provide specialist support work to enable a person to safely engage with community or home-based activities.
- Training, consultation, clinical supervision and support for mental health and social care professionals working with people who have dissociative disorders.

- A research programme looking at the effectiveness of our psychotherapeutic treatment as well as supporting and developing other areas of research relevant to improving the lives of people with dissociative disorders.
- Lectures, seminars and training events for organisations working with those with dissociative disorders.
- Forensic and court work, including risk assessments.

2024 – 2025 Highlights

- By the end of March 2025, we had 80 patients in specialist psychotherapeutic treatment with CDS UK across the UK.
- By the end of March 2025 we had employed 3 new Clinical Managers. We are also developing an existing role of Business and Referrals Manager to include the role of Safeguarding Lead.
- Support and consultation was provided to professionals and potential patients seeking help and advice and a possible referral to CDS UK; We received 110 referrals by the end of March 2025. We have a dedicated team of clinicians and managers who oversee the management of the referrals process.
- We conducted a number of specialist assessments and diagnoses of individuals with dissociative disorders funded by local Integrated Care Boards (ICBs); We had 21 specialist assessments funded by the end of March 2025.
- New and ongoing specialist therapeutic treatment packages to individuals with dissociative disorders (most often dissociative identity disorder), and where appropriate to those involved with them (e.g. partners and other family members); By the end of March 2025 we had begun specialist psychotherapeutic treatment with 13 new patients.
- We provided training, consultation and advice to individual professionals and teams working with people with dissociative disorders. At the end of March 2025 we published through Routledge, in partnership with The Bowlby Centre, a monograph *Dissociative Identities: Attachment-based Approaches to Psychotherapy*. Training is planned with mental health teams later in 2025, including in Dorset, Somerset and Bath and Wiltshire.
- We have continued ongoing research, through recognised outcome measures, into the effectiveness of our therapeutic work with people with dissociative disorders. We have continued to review and revise our use of recognised outcome measures. We have also contributed to the development of a PhD research project into people's subjective experience of their different identities, a research project at Cambridge university into inter-identity amnesia.

Public benefit

The Trustees have had regard to the guidance issued by the Charity Commission concerning public benefit. They are satisfied that the information given in this report, particularly regarding the activities undertaken when read in conjunction with the objects of the charity, demonstrates that the requirements to identify public benefit have been met.

Plans for 2025/2026

The two year Business Plan was launched on 16th November 2024 at the CDS UK Annual Meeting. Since that date and throughout 2025 CDS UK has continued to utilise the business planning process. The Business Plan is due for review in November 2025, when progress will be evaluated and priorities for projects will be agreed for 2026. The Business Plan outlines the following priority objectives for 2024/2026. We will provide a report

on the progress towards our objectives in our next Annual Report 2025/2026.

1. Clinical

- To develop a standard operating procedure describing the protocol for managing a patient's journey from assessment through to the end of treatment (including follow-up).
- Safeguarding policy re-fresh including the roll out of training for Supervisors & Associates
- To work towards the standards necessary for the Accreditation Programme for Psychological Therapies Services (APPTS). This accreditation is intended to raise our standards in line with a professional body. This accreditation is more suited to our service than CQC and will help develop trust in our organisation. To review where we have got to in the process of seeking accreditation. Identify areas that do not currently meet the standard required and assign members of the core team to undertake tasks identified.
- To develop a supervision training. To develop standards and regular tasks to be thought about in supervision (initial contract with patient, outcome measures, risk plan, reports). To begin to formulate a set of CDS principles around frequent issues in therapy (safeguarding, risk, care arrangements). To focus on the treatment pathway the patient is on and help formulate goals (i.e. how to move through the 3-phase model). To improve the link between supervisors and the core team.
- To agree a new Outcome Measures Process with the research psychologist. Once agreed - to update the associates and clinical managers and complete baseline measures and a spreadsheet detailing the specifics for each patient. (new OM's are already agreed)
- To explore the viability and desire for clinical reflection groups to be led by experienced clinicians and/or the core team.
- To review the 3-phase model and articulate a CDS approach to working with it. To consider and develop alternative models to respond to patients with different needs and abilities.
- To review our current assessment process and refine the process to possibly include more screening tools prior to assessment, standardise the layout for assessment reports. Train more assessors. Training took place in the new SCID-D in January 2024.
- To audit the clinical notes twice a year (April and October) to give feedback to associates and suggested adjustments.
- To review and develop our induction process for employees joining the organisation. This will include reviewing the handbook, identifying how and who to best deliver information to new employees. To ensure implementation of statutory and mandatory training during probationary periods and to ensure that a training needs analysis is completed and its recommendations implemented after each appraisal cycle.
- To begin to identify clinical training topics and devise a rolling training /CPD programme for all employees. To review and develop training for supervisors.
- To develop the referrals process. To define the roles of clinicians and admin in the referral process to make the process smoother. To focus on the IFR stage in particular to make sure the process does not generate unnecessary work.
- To embed feedback from patients into the work of CDS UK. This will be achieved through a combination of building on the work already in place - analysing, publishing and formally responding to data already collected - as well as scoping out the most effective and impactful ways in which the voice of patients and 'experts by experience' can be instrumental in shaping delivery going forward.
- To review the allocations process once treatment has been funded. Including development of a clinical group to consider treatment pathway and 'type' of therapist in light of the assessment report.

2. Business and Administration

- To conduct a feasibility study into the acquisition/development of a patient records management system, including a cost/benefit analysis and recommendations to the Board for next steps.

- To audit existing HR systems and information, ensuring contractual information and other records are up-to-date and ascertaining where processes for recruitment and HR management can be improved or streamlined.
- To ensure that up-to-date, ratified policies and procedures are in place. To audit existing policies and procedures, ensuring these are reviewed on schedule and updated where necessary; to keep a central log of review dates.
- To consider what measures can be put in place to develop and improve staff retention. To review and update our recruitment procedures, ensuring their consistent implementation across the organisation.
- To review our existing tariff and make recommendations for its next iteration.
- To develop systems to improve communication links between core team and associates.
- To review & implement recommendations from the recent H&S and fire safety audits, including agreeing a schedule for any longer-term work required.
- To produce a schedule for ongoing maintenance of the building, with priorities and costings.
- To undertake a review of the current IT provision with a view to assessing it against offerings from other providers.
- To implement a system for regular content updates on the new website.
- To implement a system for more automated management reporting.
- To conduct an initial feasibility study into the possibility of developing a residential service for CDS UK - detailing potential ways of implementing such a service, areas for consideration, broad cost outlines and recommendations for next steps.
- To liaise further with NHS England with a view to ascertaining whether direct referrals into CDS UK (i.e. outside of the IFR process) would be a viable possibility, and if so, what would need to be in place in order to make this happen.

3. Finance

- Recruit and train a Finance assistant with a bookkeeping qualification to support increased workload.
- Devise finance procedures for CDS UK including a reserve policy, as well as Finance team internal procedures.
- Explore alternatives for the current associate therapists invoicing system in order to simplify invoicing and increase efficiency.
- Review the current payroll service and explore alternatives.
- Review CDS pension scheme/provider and explore alternatives.
- Finance office - review of all finance related physical files and archive/shred records as needed.

4. Charitable

- To draft a policy to formalise CDS UK's approach to conducting work pro bono, for agreement by the Leadership Team and Board.
- To ensure that the procedure for requesting and authorising grants from the Paracelsus fund is clear and implemented consistently.
- To develop a proposal for allowing members of the public more easily to donate to CDS (e.g. via the website), clarifying what donated funds would be used for, making a recommendation for approval by the Board.
- To develop and agree a policy for what will be done when the existing Paracelsus fund is used up.
- To produce outline ideas for charitable outreach that CDS UK could undertake - such as awareness-raising, supporting helplines or other services, considering local needs, for consideration by the Board.

5. Board

- To review practice and ensure Board compliance with regulatory requirements of Charity Commission.
- To ensure correct knowledge and oversight of the work of CDS UK by Trustees through a range of initiatives informing and where appropriate involving Trustees in the work of the organisation.

Work towards the achievement of these objectives is reviewed at an appropriate frequency, at Board meetings, through individual line management and appraisal meetings and at the whole organisational meetings which are held twice yearly.

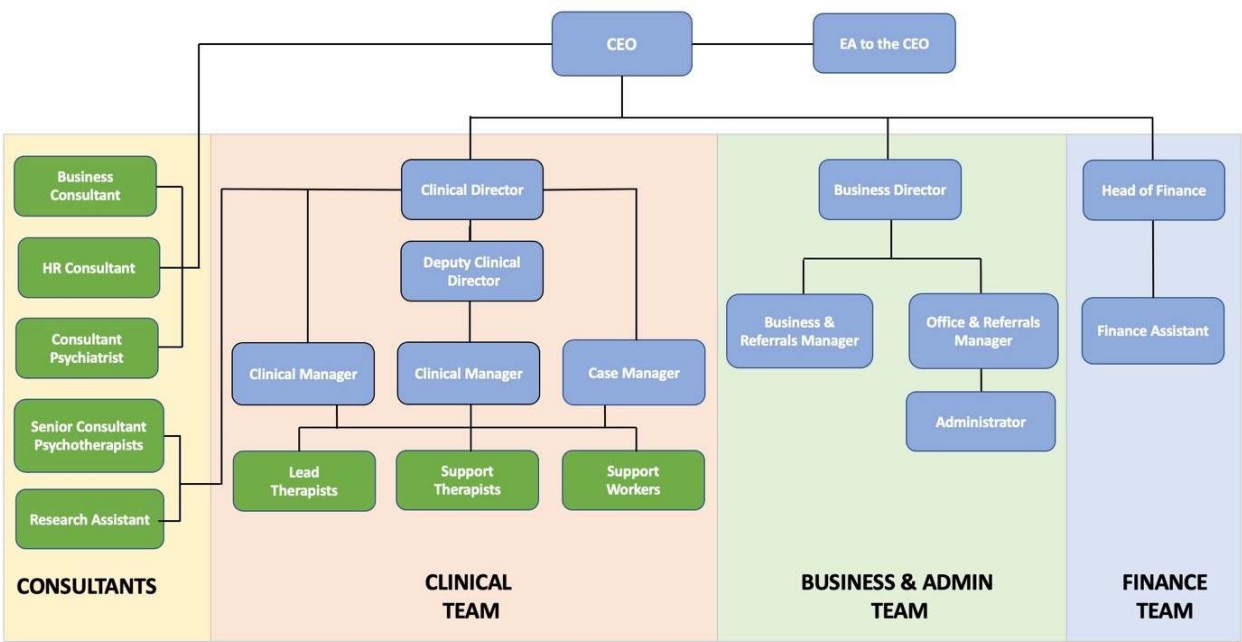
Structure, governance, and management

Governing document

CDS UK (Clinic for Dissociative Studies) is a Charitable Incorporated Organisation (CIO) (charity number 1178552) registered with the Charity Commission in May 2018. Prior to this, the organisation operated as a limited company.

Organisation

CDS UK currently has the following organisational structure:



We will continue to review and develop our organisational structure throughout 2025-2026 in line with the changing needs of CDS UK.

Appointment of Trustees

Trustees have been appointed with a view to their relevant experience, interests and areas of expertise. Currently, our Board of Trustees brings specialist knowledge and experience in regard to research, clinical experience including a psychological perspective, patient experience, knowledge and experience of the NHS and voluntary sector in regard to work with people with dissociative disorders and more broadly, charity and other organisational knowledge and experience, including financial and human resources management. We plan to maintain and develop further the knowledge and expertise of our Board of Trustees.

Trustee induction and training

Training for Trustees is by practice, encouragement to attend appropriate courses and informal mentorship from other Trustees. New Trustees are given an induction pack comprising a copy of the Charity Commission 'Welcome Pack for New Trustees', a copy of the Clinic's Constitution, the minutes of at least three Trustee meetings and a Charity Trustee form stating that they acknowledge and accept their responsibilities as Trustees, which they must sign and return. They also attend briefing sessions.

Related parties and co-operation with other organisations

None of our Trustees receive remuneration or other benefit from their work as a Trustee for the charity without full Board approval. Only expenses incurred in the performance of Trustees' duties can be reimbursed. Any connection between a Trustee or a member of staff of the charity must be disclosed in the same way as any other contractual relationship with a related party.

Financial review

The financial period from 1st April 2024 to 31st March 2025 is the accounting period covered by this report. A surplus was achieved of £200,928.

Investment policy

Currently, CDS UK did not hold any investments quoted on a Stock Exchange as all our surplus funds are held in cash. All surplus funds were held with one financial institution.

Reserves policy

The policy of the Trustees is to maintain a level of reserve that will provide a stable base from which to fund the charity's future activities, including capital expenditure. The target set is £1,032,601 which represents 6 months expenditure that could be drawn upon if required by the Trustees for specific purposes as agreed by them. If cash is required to meet our requirements, this can be realised from investments, including property.

The free reserves currently exceed the target level; the trustees are mindful of the need to retain funds in reserve to fund both unforeseen costs and the ongoing maintenance costs of the charity's premises. Given the anticipated level of work required in respect of the building over the coming years, the trustees consider the level of reserves held to be reasonable and appropriate.

During 2025 the Trustees will be reviewing our reserves policy and if appropriate accessing specialist financial advice to inform our future policy.

Risk management

The Trustees have a Risk Register which details:

- an annual assessment of the principal risks and uncertainties that the charity faces;
- the establishment of policies, systems and procedures to mitigate those identified risks; and
- the implementation of procedures designed to minimise or manage any potential impact on the charity should those risks materialise.

The Risk Register is reviewed and updated by the CEO and the Trustees. This register sets out the major risks to which CDS UK is exposed and the systems which have been established to mitigate those risks.

Internal financial management risks are reduced through the implementation of internal controls in respect of the recording and the authorisation of all accounting transactions. Budgets are set for all types of expenditure; these are monitored by senior management and the Trustees.

Attention is also focused on mitigating non-financial risks arising from safeguarding, fire, health and safety, security and vulnerable adult safeguarding. This is overseen by the senior management team and the Trustees.

Statement of trustees' responsibilities

The Trustees are responsible for preparing the Trustees' Report and financial statements in accordance with applicable law and with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the income and expenditure of the charitable company for that period.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in 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);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable United Kingdom Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Each of the Trustees confirms that:

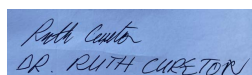
- so far as the Trustee is aware, there is no relevant audit information of which the charitable company's auditor is unaware; and

CDS UK (Clinic for Dissociative Studies)
TRUSTEE'S ANNUAL REPORT FOR THE YEAR ENDED
PERIOD FROM 1st April 2024 to 31st MARCH 2025

- the Trustee has taken all the steps that he/she ought to have taken as a Trustee in order to make himself/herself aware of any relevant audit information and to establish that the charitable company's auditor is aware of that information.

This confirmation is given and should be interpreted in accordance with the provisions of S418 of the Companies Act 2006.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.



DR. RUTH CURETON

Dr R Cureton
On behalf of the Board of Trustees

19 January 2026

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF CDS UK (CLINIC FOR DISSOCIATIVE STUDIES)

Opinion

We have audited the financial statements of CDS UK (Clinic for Dissociative Studies) for the year ended 31 March 2025 which comprise the Statement of Financial Activities, the Balance Sheet, statement of cash flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the Charity's affairs as at 31 March 2025 and of its income and expenditure for the period then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the Charity and environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Annual Report.

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF CDS UK (CLINIC FOR DISSOCIATIVE STUDIES)

We have nothing to report in respect of the following matters in relation to which the Charities Act 2011 requires us to report to you if, in our opinion:

- sufficient accounting records have not been kept;
- the financial statements are not in agreement with the accounting records and returns; or
- we have not obtained all the information and explanations necessary for the purposes of our audit.

Responsibilities of the trustees

As explained more fully in the trustees' responsibilities statement, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the Charity or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud are set out below.

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- We enquired of management, which included obtaining and reviewing supporting documentation, concerning the charity's policies and procedures relating to the internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.
- We inspected the minutes of meetings of those charged with governance.
- We reviewed the financial statement disclosures and tested these to supporting documentation to assess compliance with applicable laws and regulations.
- In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments, assessed whether the judgements made in making accounting estimates are indicative of a potential bias and tested significant transactions that are unusual or those outside the normal course of business.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

**INDEPENDENT AUDITOR'S REPORT
TO THE TRUSTEES OF CDS UK (CLINIC FOR DISSOCIATIVE STUDIES)**

This report is made solely to the Charity's trustees, as a body, in accordance with section 144 of the Charities Act 2011 and the regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the Charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Charity and the Charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Goldwins

**Goldwins Limited
Statutory Auditor
Chartered Accountants
75 Maygrove Road
West Hampstead
London NW6 2EG**

29 January 2026

CDS UK (CLINIC FOR DISSOCIATIVE STUDIES)**Statement of financial activities**

(incorporating an income and expenditure account)

For the year ended 31 March 2025

		Unrestricted Funds £	Restricted Funds £	2025 Total Funds £	2024 Total Funds £
	Note				
Income from:					
Donations and legacies	3	85	-	85	23
Charitable activities:	4				
Therapy related activities		2,232,638	-	2,232,638	2,145,603
Investment income	5	33,407	-	33,407	28,764
Total income		2,266,130	-	2,266,130	2,174,390
Expenditure on:					
Charitable activities:	6				
Therapy related activities		2,061,574	3,628	2,065,202	1,857,690
Total expenditure		2,061,574	3,628	2,065,202	1,857,690
Net income	7	204,556	(3,628)	200,928	316,700
Transfers between funds		-	-	-	-
Net movement in funds		204,556	(3,628)	200,928	316,700
Reconciliation of funds:					
Total funds brought forward		2,388,716	21,059	2,409,775	2,093,075
Total funds carried forward		2,593,272	17,431	2,610,703	2,409,775

All of the above results are derived from continuing activities.

There were no other recognised gains or losses other than those stated above.

The attached notes form part of these financial statements.

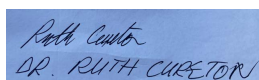
CDS UK (CLINIC FOR DISSOCIATIVE STUDIES)

Balance sheet

As at 31 March 2025

	Note	2025 £	2025 £	2024 £	2024 £
Fixed assets:					
Intangible assets	9		117,300		152,566
Tangible assets	10		985,588		985,980
			<u>1,102,888</u>		<u>1,138,546</u>
Current assets:					
Debtors	11	418,431		466,262	
Cash at bank and in hand		<u>1,680,771</u>		<u>1,499,691</u>	
		<u>2,099,202</u>		<u>1,965,953</u>	
Liabilities:					
Creditors: amounts falling due within one year	12	<u>(419,369)</u>		<u>(406,839)</u>	
Net current assets			<u>1,679,833</u>		<u>1,559,114</u>
Total assets less current liabilities			<u>2,782,721</u>		<u>2,697,660</u>
Liabilities:					
Creditors: amounts falling due after more than one year	13		<u>(172,018)</u>		<u>(287,885)</u>
Total net assets			<u><u>2,610,703</u></u>		<u><u>2,409,775</u></u>
Funds	15				
Restricted funds			17,431		21,059
Unrestricted funds:					
General funds		<u>2,593,272</u>		<u>2,388,716</u>	
Total unrestricted funds			<u>2,593,272</u>		<u>2,388,716</u>
Total funds			<u><u>2,610,703</u></u>		<u><u>2,409,775</u></u>

The financial statements were approved by the trustees on 19/01/2026 and signed on their behalf by:


DR. RUTH CURETON

Dr R Cureton - Trustee

Charitable Incorporated Organisation: 1178552

The attached notes form part of the financial statements.

CDS UK (CLINIC FOR DISSOCIATIVE STUDIES)

Statement of cash flows

For the year ended 31 March 2025

	Note	2025 £	2025 £	2024 £	2024 £
Cash flows from operating activities:					
Cash generated from operations	16	273,133		139,290	
Interest paid		(9,593)		(12,830)	
Cash provided by / (used in) operating activities			263,540		126,460
Cash flows from investing activities:					
Interest/ rent/ dividends from investments		33,407		28,764	
Sale/ (purchase) of fixed assets		-		(1,568)	
Cash provided by / (used in) investing activities			33,407		27,196
Cash flows from financing activities:					
Loan repayments		(115,867)		(119,630)	
Cash provided by / (used in) investing activities			(115,867)		(119,630)
Change in cash and cash equivalents			181,080		34,026
Cash and cash equivalents at the beginning of the year			1,499,691		1,465,665
Cash and cash equivalents at the end of the year	17		1,680,771		1,499,691

CDS UK (CLINIC FOR DISSOCIATIVE STUDIES)

Notes to the financial statements

For the year ended 31 March 2025

1 Accounting policies

a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102 - effective 1 January 2019) - (Charities SORP FRS 102).

CDS UK (Clinic for Dissociative Studies) meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

b) Going concern

As at January 2026, the charity is addressing an ongoing legal dispute relating to non-clinical matters arising from activities undertaken by individuals formerly involved in the charity's governance. This requires professional advice and some of the charity's resources are expected to be dedicated to this matter going forwards. However, the Trustees do not currently expect this matter to be capable of causing a detrimental impact on the charity's ability to continue as a going concern.

The trustees consider that there are no material uncertainties about the charitable incorporated organisations's ability to continue as a going concern. The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

c) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred. Income received in advance for the provision of specified service is deferred until the criteria for income recognition are met.

d) Donations of gifts, services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item or received the service, any conditions associated with the donation have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), volunteer time is not recognised so refer to the trustees' annual report for more information about their contribution.

On receipt, donated gifts, professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

e) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

f) Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

CDS UK (CLINIC FOR DISSOCIATIVE STUDIES)

Notes to the financial statements

For the year ended 31 March 2025

1 Accounting policies (continued)

g) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Expenditure on charitable activities includes the costs of delivering activities undertaken to further the purposes of the charity and their associated support costs.

h) Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the charity's activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities. The bases on which support costs have been allocated are set out in note 6.

i) Goodwill

Goodwill, being the amount paid in connection with the acquisition of a business in 2014, is being amortised over its estimated useful life of ten years. The asset was initially purchased by Clinic For Dissociative Studies Limited (company no. 09093066) whose assets and liabilities were transferred to the charity on 18 October 2021.

j) Tangible fixed assets

The charity's freehold property comprises land and buildings including subsequent improvements to the property. Depreciation is not charged on the land element, which is instead subject to impairment review. No depreciation charge is made against the building and improvements as it is considered that the residual value of these is at least as great as the carrying value and not materially different to cost.

The charity operates a rolling repairs and maintenance programme to prolong the useful life of the property and to ensure that the above policy continues to be appropriate.

Other tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases

Fixtures and fittings:	25% reducing balance
Computer equipment:	25% reducing balance

k) Debtors

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

l) Taxation

The charity is exempt from tax on its charitable activities.

m) Cash at bank and in hand

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

n) Creditors and provisions

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

o) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

p) Pensions

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

CDS UK (CLINIC FOR DISSOCIATIVE STUDIES)

Notes to the financial statements

For the year ended 31 March 2025

2 Detailed comparatives for the statement of financial activities

	2024 Unrestricted Funds £	2024 Restricted Funds £	2024 Total Funds £
Income from:			
Donations and legacies	23	-	23
Charitable activities:			-
Therapy related activities	2,145,603	-	2,145,603
Investments	28,764	-	28,764
Total income	2,174,390	-	2,174,390
Expenditure on:			
Charitable activities:			
Therapy related activities	1,853,748	3,942	1,857,690
Total expenditure	1,853,748	3,942	1,857,690
Net income / expenditure	320,642	(3,942)	316,700
Transfers between funds	(25,001)	25,001	-
Net movement in funds	295,641	21,059	316,700
Total funds brought forward	2,093,075	-	2,093,075
Total funds carried forward	2,388,716	21,059	2,409,775

3 Income from donations and legacies

	Unrestricted £	Restricted £	2025 Total £	2024 Total £
Donations and legacies	85	-	85	23
Other income	-	-	-	-
	85	-	85	23

4 Income from charitable activities

	Unrestricted £	Restricted £	2025 Total £	2024 Total £
Therapy related activities	2,232,638	-	2,232,638	2,145,603
	2,232,638	-	2,232,638	2,145,603

5 Income from investments

	Unrestricted £	Restricted £	2025 Total £	2024 Total £
Bank interest	33,407	-	33,407	28,764
	33,407	-	33,407	28,764

CDS UK (CLINIC FOR DISSOCIATIVE STUDIES)

Notes to the financial statements

For the year ended 31 March 2025

6 Analysis of expenditure

	Charitable activities		
	Therapy related activities	2025	2024
	£	Total	Total
	£	£	£
Wages	820,160	820,160	703,114
Social security	83,742	83,742	67,629
Pensions	36,858	36,858	31,045
Rent, rates & water	7,606	7,606	5,899
Insurance	12,841	12,841	9,317
Light and heat	2,201	2,201	1,601
Telephone	-	-	7
Office & admin costs	4,409	4,409	4,226
Marketing and advertising	512	512	5,805
Main therapy contractors	895,774	895,774	837,611
Other clinic activities	50,217	50,217	33,139
IT costs	31,954	31,954	22,258
Repairs, maintenance & cleaning	22,539	22,539	37,310
Travel & refreshments	14,128	14,128	7,819
Consultancy fees	19,457	19,457	24,118
Bank charges	104	104	104
Goodwill amortisation	35,266	35,266	35,267
Fixtures & fittings depreciation	392	392	300
Loan interest	9,593	9,593	12,830
Trustees` expenses	241	241	810
Legal, professional and accounting fees	17,208	17,208	17,481
Profit or Loss on Disposal of fixed assets	-	-	-
Total expenditure	2,065,202	2,065,202	1,857,690

CDS UK (CLINIC FOR DISSOCIATIVE STUDIES)**Notes to the financial statements****For the year ended 31 March 2025****7 Net income / (expenditure) for the year**

This is stated after charging / (crediting):	2025	2024
	£	£
Depreciation	392	300
Auditor's remuneration:		
Audit fees	4,000	4,000

8 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

Staff costs were as follows:	2025	2024
	£	£
Salaries and wages	820,160	703,114
Social security costs	83,742	67,629
Employer's contribution to defined contribution pension schemes	36,858	31,045
	940,760	801,788

The following number of employees received employee benefits (excluding employer pension) during the year between:

	2025	2024
	No.	No.
£100,000 - £109,999	1	-
£80,000 - £89,999	2	2
£70,000 - £79,999	1	1
£60,000 - £69,999	1	2

The total employee benefits including pension contributions of the key management personnel, were £125,750 (2024: £150,516).

The charity trustees were not paid or received any other benefits from employment with the Charity in the year (2024: Nil).

No charity trustee received payment for professional or other services supplied to the charity (2024: Nil).

Staff numbers

The average number of employees (head count based on number of staff employed) during the year was as follows:

	2025	2024
	No.	No.
Therapy related activities	14	17
	14	17

CDS UK (CLINIC FOR DISSOCIATIVE STUDIES)

Notes to the financial statements

For the year ended 31 March 2025

9. Intangible fixed assets

	Goodwill £
Cost	
At the start of the year	352,667
At the end of the year	352,667
Amortisation	
At the start of the year	200,101
Charge for the year	35,266
At the end of the year	235,367
Net book value	
At the end of the year	117,300
At the start of the year	152,566

All of the above assets are used for charitable purposes.

10 Tangible fixed assets

	Freehold property £	Computer equipment £	Total £
Cost			
At the start of the year	984,712	1,568	986,280
Additions in the year	-	-	-
Disposals in the year	-	-	-
At the end of the year	984,712	1,568	986,280
Depreciation			
At the start of the year	-	300	300
Charge for the year	-	392	392
Disposals in the year	-	-	-
At the end of the year	-	692	692
Net book value			
At the end of the year	984,712	876	985,588
At the start of the year	984,712	1,268	985,980

All of the above assets are used for charitable purposes.

11 Debtors

	2025 £	2024 £
Trade debtors	408,916	458,924
Prepayments and accrued income	9,515	7,338
	418,431	466,262

12 Creditors: amounts falling due within one year

	2025 £	2024 £
Bank loans and overdrafts	55,385	55,385
Trade creditors	83,003	92,393
Taxation and social security	220,784	205,631
Other creditors	60,197	53,430
	419,369	406,839

CDS UK (CLINIC FOR DISSOCIATIVE STUDIES)

Notes to the financial statements

For the year ended 31 March 2025

13 Creditors: amounts falling due after more than one year

	2025	2024
	£	£
Bank loans	123,726	191,592
Other creditors	48,292	96,293
	172,018	287,885

14 Analysis of net assets between funds

	General unrestricted	Restricted	Total funds
	£	£	£
Fixed assets	1,102,888	-	1,102,888
Net current assets	1,662,402	17,431	1,679,833
Non current liabilities	(172,018)	-	(172,018)
Net assets at 31 March 2025	2,593,272	17,431	2,610,703

14a Analysis of net assets between funds (prior period).

	General unrestricted	Restricted	Total funds
	£	£	£
Fixed assets	1,138,546	-	1,138,546
Net current assets	1,559,114	-	1,559,114
Non current liabilities	(287,885)	-	(287,885)
Net assets at 31 March 2024	2,409,775	-	2,409,775

15 Movements in funds

	At the start of the year £	Income £	Expenditure £	Transfers £	At the end of the year £
Restricted funds:					
The Paracelsus Trust Fund	21,059	-	(3,628)	-	17,431
Total restricted funds	21,059	-	(3,628)	-	17,431
Unrestricted funds:					
General funds	2,388,716	2,266,130	(2,061,574)	-	2,593,272
Total unrestricted funds	2,388,716	2,266,130	(2,061,574)	-	2,593,272
Total funds	2,409,775	2,266,130	(2,065,202)	-	2,610,703

15a Movements in funds (prior period)

	At the start of the period £	Income £	Expenditure £	Transfers £	At the end of the period £
Restricted funds:					
The Paracelsus Trust Fund	-	-	(3,942)	25,001	21,059
Total restricted funds	-	-	(3,942)	25,001	21,059
Unrestricted funds:					
General funds	2,093,075	2,174,390	(1,853,748)	(25,001)	2,388,716
Total unrestricted funds	2,093,075	2,174,390	(1,853,748)	(25,001)	2,388,716
Total funds	2,093,075	2,174,390	(1,857,690)	-	2,409,775

CDS UK (CLINIC FOR DISSOCIATIVE STUDIES)

Notes to the financial statements

For the year ended 31 March 2025

16 Reconciliation of net income / (expenditure) to net cash flow from operating activities

	2025	2024
	£	£
Net income / (expenditure) for the reporting period (as per the statement of financial activities)	200,928	316,700
Depreciation and amortisation	35,658	35,567
Interest received	(33,407)	(28,764)
Interest paid	9,593	12,830
(Increase)/ decrease in debtors	47,831	(203,872)
Increase/ (decrease) in creditors	12,530	6,829
Net cash provided by / (used in) operating activities	273,133	139,290

17 Analysis of cash and cash equivalents

	At the start of the year £	Cash flows £	Other changes £	At the end of the year £
Cash at bank and in hand	1,499,691	181,080	-	1,680,771
Total cash and cash equivalents	1,499,691	181,080	-	1,680,771

18 Legal status of the charity

The charity is a charitable incorporated organisation.

19 Related party transactions

During the year, the charity paid £200 to Mrs. Gill Wyatt for the services she provided. She is the mother-in-law of Mr. Mark Linington, the CEO of the charity. (2024: £800)

Accounts

CDS UK (Clinic for Dissociative Studies)

Annual Report and Financial Statements

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CDS UK (Clinic for Dissociative Studies)
REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY
FOR THE PERIOD FROM 1st April 2023 to 31st MARCH 2024

Trustees

Prof. N MacLennan (Chair)	Appointed 4 July 2022 (as a Trustee); 14 November 2022 (As Chair)
Dr A. Conway	Appointed 28 May 2018; Resigned as Chair 14 November 2022
Dr R. E. Cureton	Appointed 28 May 2018
Ms G A Miles	Appointed 28 May 2018
Mr C Nagle	Appointed 28 November 2018
Sandy Dalton	Appointed 23 October 2023
Graham House	Appointed 23 October 2023

Chief Executive Officer

Mark Linington, Appointed 1st April 2020

Charity registered number

1178552

Registered office

35 Tottenham Lane London N8 9BD

Independent auditors

Goldwins Limited
75 Maygrove Road
West Hampstead
London NW6 2EG

Bankers

Barclays Bank Plc, Edgware, Middlesex HA

The Trustees are pleased to present their sixth Trustees' Report together with the financial statements of the charitable organisation for the period from 1st April 2023 to 31st March 2024.

This report has been coordinated by our CEO, Mark Linington, Head of Finance, Eyal Efrat and our Chair of Trustees, Professor Nigel MacLennan.

Mission, Vision and Values

- The Mission of CDS UK (Clinic for Dissociative Studies) is:

To improve the lives of people affected by dissociative disorders through psychotherapeutic treatment, research, training and support

- The Vision of CDS UK (Clinic for Dissociative Studies) is:

To provide and develop high quality treatments for dissociative disorders and expand opportunities to access them.

- The Values of CDS UK (Clinic for Dissociative Studies) are:

Respect, Choice, Compassion, Openness and Working Together

CDS UK (Clinic for Dissociative Studies) is a clinic which provides therapeutic packages to patients experiencing dissociative disorders, in particular dissociative identity disorder (D.I.D.). These disorders arise most often develop as a response to early and prolonged extreme trauma and abuse.

CDS UK works mainly as a recognised independent provider to the UK National Health Service. CDS UK provides assessments of potential dissociative disorders, diagnoses, outpatient treatment, clinical supervision and training. At CDS UK we also run and participate in research and education initiatives, contributing to a greater understanding of dissociative disorders.

Activities

CDS UK conducts a number of activities including:

- Multi-disciplinary assessments to offer a formal diagnosis for people in the UK who may have a dissociative disorder, and to recommend options for treatment. Our assessments include a full psychotherapeutic interview and SCID-D diagnostic assessment.
- Specialist psychotherapeutic treatment packages for individuals, based on the International Society for the Study of Trauma and Dissociation (ISSTD, 2011) guidelines in the absence of current National Institute for Health and Care Excellence (NICE) guidelines. We also provide where appropriate psychoeducational-based support to family members of a person with a dissociative disorder.
- Training, consultation, clinical supervision and support for mental health and social care professionals working with people who have dissociative disorders.
- A research programme looking at the effectiveness of our psychotherapeutic treatment as well as supporting and developing other areas of research relevant to improving the lives of people with dissociative disorders.

- Lectures, seminars and training events for organisations working with those with dissociative disorders.
- Forensic and court work, including risk assessments.

2023 – 2024 Highlights

During April 2023 – March 2024 we provided

- By the end of March 2024 we had 62 patients in specialist psychotherapeutic treatment with CDS UK across the UK.
- Support and consultation to professionals and potential patients seeking help and advice and a possible referral to CDS UK; We received 79 referrals by the end of March 2024.
- Specialist assessments and diagnoses of individuals with dissociative disorders funded by local Integrated Care Boards (ICBs); We conducted 22 specialist assessments by the end of March 2024.
- New and ongoing specialist therapeutic treatment packages to individuals with dissociative disorders (most often dissociative identity disorder), and where appropriate to those involved with them (e.g. partners and other family members); By the end of March 2024 we had begun specialist psychotherapeutic treatment with 8 new patients.
- Training, consultation and advice to individual professionals and teams working with people with dissociative disorders; By the end of March 2024 we had presented in partnership with The Bowlby Centre for a conference on Understanding People with Dissociative Disorders (a monograph from this conference will be published by Routledge in 2025); Presented to the police as part of Operation Soteria Bluestone (end to end review of responses to rape). We also provided training to our Core Team and Associates: including from Dr Marlene Steinberg on the new SCID-D assessment tool for those with suspected dissociative disorders and from Suzette Boon, an expert in working with people with DID and other dissociative disorders.
- Ongoing research, through recognised outcome measures, into the effectiveness of our therapeutic work with people with dissociative disorders. We have continued to review and revise our use of recognised outcome measures. We have also supported the development of a PhD research project into people's subjective experience of their different identities.

Public benefit

The Trustees have had regard to the guidance issued by the Charity Commission concerning public benefit. They are satisfied that the information given in this report, particularly regarding the activities undertaken when read in conjunction with the objects of the charity, demonstrates that the requirements to identify public benefit have been met.

Plans for 2024/2025

CDS UK has been developing a business plan for 2024-2026. The Business Plan will be launched on 16th November 2024 at the CDS UK Annual Meeting. The Business Plan outlines the following priority objectives for 2025:

1. Clinical

- To develop a standard operating procedure describing the protocol for managing a patient's journey from assessment through to the end of treatment (including follow-up).
- Safeguarding policy re-refresh including the roll out of training for Supervisors & Associates
- To work towards the standards necessary for the Accreditation Programme for Psychological Therapies Services (APPTS). This accreditation is intended to raise our standards in line with a professional body. This

accreditation is more suited to our service than CQC and will help develop trust in our organisation. To review where we have got to in the process of seeking accreditation. Identify areas that do not currently meet the standard required and assign members of the core team to undertake tasks identified.

- To develop a supervision training. To develop standards and regular tasks to be thought about in supervision (initial contract with patient, outcome measures, risk plan, reports). To begin to formulate a set of CDS principles around frequent issues in therapy (safeguarding, risk, care arrangements). To focus on the treatment pathway the patient is on and help formulate goals (i.e. how to move through the 3-phase model). To improve the link between supervisors and the core team.
- To agree a new Outcome Measures Process with the research psychologist. Once agreed - to update the associates and clinical managers and complete baseline measures and a spreadsheet detailing the specifics for each patient. (new OMs are already agreed)
- To explore the viability and desire for clinical reflection groups to be led by experienced clinicians and/or the core team.
- To review the 3-phase model and articulate a CDS approach to working with it. To consider and develop alternative models to respond to patients with different needs and abilities.
- To review our current assessment process and refine the process to possibly include more screening tools prior to assessment, standardise the layout for assessment reports. Train more assessors. Training took place in the new SCID-D in January 2024.
- To audit the clinical notes twice a year (April and October) to give feedback to associates and suggested adjustments.
- To review and develop our induction process for employees joining the organisation. This will include reviewing the handbook, identifying how and who to best deliver information to new employees. To ensure implementation of statutory and mandatory training during probationary periods and to ensure that a training needs analysis is completed and its recommendations implemented after each appraisal cycle.
- To begin to identify clinical training topics and devise a rolling training /CPD programme for all employees. To review and develop training for supervisors.
- To develop the referrals process. To define the roles of clinicians and admin in the referral process to make the process smoother. To focus on the IFR stage in particular to make sure the process does not generate unnecessary work.
- To embed feedback from patients into the work of CDS UK. This will be achieved through a combination of building on the work already in place - analysing, publishing and formally responding to data already collected - as well as scoping out the most effective and impactful ways in which the voice of patients and 'experts by experience' can be instrumental in shaping delivery going forward.
- To review the allocations process once treatment has been funded. Including development of a clinical group to consider treatment pathway and 'type' of therapist in light of the assessment report.

2. Business and Administration

- To conduct a feasibility study into the acquisition/development of a patient records management system, including a cost/benefit analysis and recommendations to the Board for next steps.
- To audit existing HR systems and information, ensuring contractual information and other records are up-to-date and ascertaining where processes for recruitment and HR management can be improved or streamlined.
- To ensure that up-to-date, ratified policies and procedures are in place. To audit existing policies and procedures, ensuring these are reviewed on schedule and updated where necessary; to keep a central log of review dates.

- To consider what measures can be put in place to develop and improve staff retention. To review and update our recruitment procedures, ensuring their consistent implementation across the organisation.
- To review our existing tariff and make recommendations for its next iteration.
- To develop systems to improve communication links between core team and associates.
- To review & implement recommendations from the recent H&S and fire safety audits, including agreeing a schedule for any longer-term work required.
- To produce a schedule for ongoing maintenance of the building, with priorities and costings.
- To undertake a review of the current IT provision with a view to assessing it against offerings from other providers.
- To implement a system for regular content updates on the new website.
- To implement a system for more automated management reporting.
- To conduct an initial feasibility study into the possibility of developing a residential service for CDS UK - detailing potential ways of implementing such a service, areas for consideration, broad cost outlines and recommendations for next steps.
- To liaise further with NHS England with a view to ascertaining whether direct referrals into CDS UK (i.e. outside of the IFR process) would be a viable possibility, and if so, what would need to be in place in order to make this happen.

3. Finance

- Recruit and train a Finance assistant with a bookkeeping qualification to support increased workload.
- Devise finance procedures for CDS UK including a reserve policy, as well as Finance team internal procedures.
- Explore alternatives for the current associate therapists invoicing system in order to simplify invoicing and increase efficiency.
- Review the current payroll service and explore alternatives.
- Review CDS pension scheme/provider and explore alternatives.
- Finance office - review of all finance related physical files and archive/shred records as needed.

4. Charitable

- To draft a policy to formalise CDS UK's approach to conducting work pro bono, for agreement by the Leadership Team and Board.
- To ensure that the procedure for requesting and authorising grants from the Paracelsus fund is clear and implemented consistently.
- To develop a proposal for allowing members of the public more easily to donate to CDS (e.g. via the website), clarifying what donated funds would be used for, making a recommendation for approval by the Board.
- To develop and agree a policy for what will be done when the existing Paracelsus fund is used up.
- To produce outline ideas for charitable outreach that CDS UK could undertake - such as awareness-raising, supporting helplines or other services, considering local needs, for consideration by the Board.

5. Board

- To review practice and ensure Board compliance with regulatory requirements of Charity Commission.

CDS UK (Clinic for Dissociative Studies)
TRUSTEE'S ANNUAL REPORT FOR THE YEAR ENDED
PERIOD FROM 1st April 2023 to 31st MARCH 2024

- To ensure correct knowledge and oversight of the work of CDS UK by Trustees through a range of initiatives informing and where appropriate involving Trustees in the work of the organisation.

Work towards the achievement of these objectives is reviewed on a 6 weekly basis, at Board meetings, through individual line management and appraisal meetings and at the whole organisational meetings which will be held twice yearly.

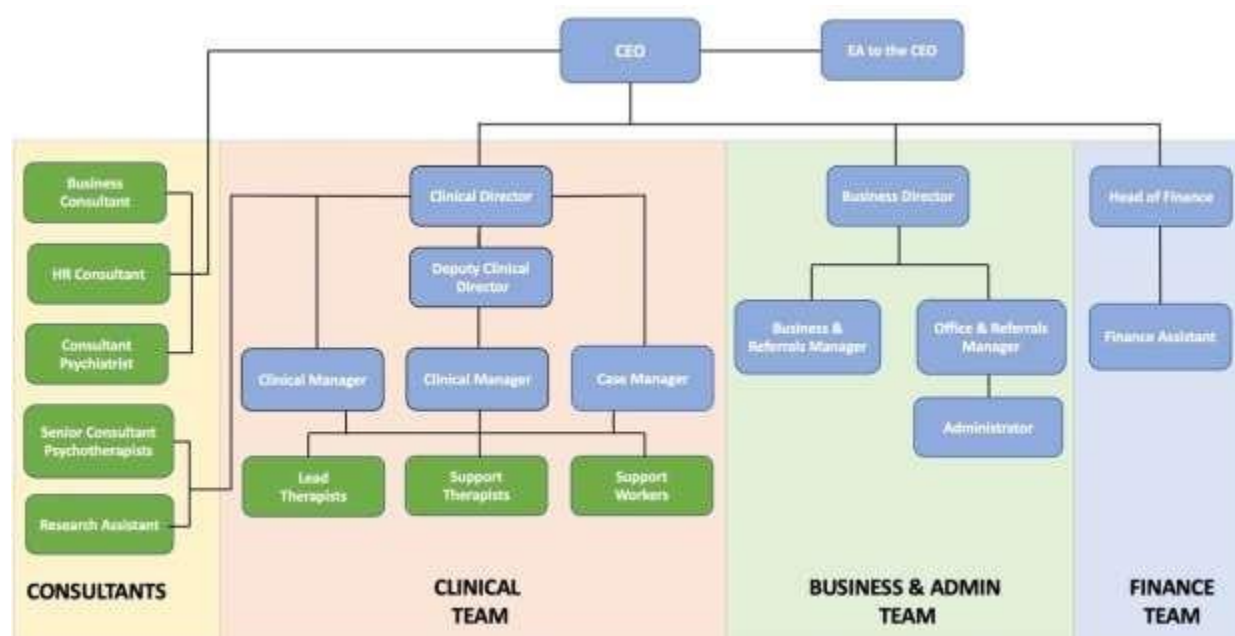
Structure, governance, and management

Governing document

CDS UK (Clinic for Dissociative Studies) is a Charitable Incorporated Organisation (CIO) (charity number 1178552) registered with the Charity Commission in May 2018. Prior to this, the organisation operated as a limited company.

Organisation

CDS UK currently has the following organisational structure:



We will continue to review and develop our organisational structure throughout 2024-2025 in line with the changing needs of CDS UK.

Appointment of Trustees

Trustees have been appointed with a view to their relevant experience, interests and areas of expertise. Currently, our Board of Trustees brings specialist knowledge and experience in regard to research, clinical experience including a psychological perspective, patient experience, knowledge and experience of the NHS and voluntary sector in regard to work with people with dissociative disorders and more broadly, charity and other organisational knowledge and experience, including financial and human resources management. We plan to maintain and develop further the knowledge and expertise of our Board of Trustees.

Trustee induction and training

Training for Trustees is by practice, encouragement to attend appropriate courses and informal mentorship from other Trustees. New Trustees are given an induction pack comprising a copy of the Charity Commission 'Welcome Pack for New Trustees', a copy of the Clinic's Constitution, the minutes of at least three Trustee meetings and a Charity Trustee form stating that they acknowledge and accept their responsibilities as Trustees, which they must sign and return. They also attend briefing sessions.

Related parties and co-operation with other organisations

None of our Trustees receive remuneration or other benefit from their work as a Trustee for the charity without full Board approval. Only expenses incurred in the performance of Trustees' duties can be reimbursed. Any connection between a Trustee or a member of staff of the charity must be disclosed in the same way as any other contractual relationship with a related party.

Financial review

The financial period from 1st April 2023 to 31st March 2024 is the accounting period covered by this report. A surplus was achieved of £316,700.

The income for work carried out by our therapists increased over the period due to an increase in the number of patients and assessments carried out by our dedicated team.

Investment policy

Currently, CDS UK did not hold any investments quoted on a Stock Exchange as all our surplus funds are held in cash. All surplus funds were held with one financial institution.

Reserves policy

The policy of the Trustees is to maintain a level of reserve that will provide a stable base from which to fund the charity's future activities, including capital expenditure. The target set is £928,845 which represents 6 months expenditure that could be drawn upon if required by the Trustees for specific purposes as agreed by them. If cash is required to meet our requirements, this can be realised from investments, including property.

The free reserves currently exceed the target level; the trustees are mindful of the need to retain funds in reserve to fund both unforeseen costs and the ongoing maintenance costs of the charity's premises. Given the anticipated level of work required in respect of the building over the coming years, the trustees consider the

level of reserves held to be reasonable and appropriate.

During 2025 the Trustees will be reviewing our reserves policy and if appropriate accessing specialist financial advice to inform our future policy.

Risk management

The Trustees have a Risk Register which details:

- an annual assessment of the principal risks and uncertainties that the charity faces;
- the establishment of policies, systems and procedures to mitigate those identified risks; and
- the implementation of procedures designed to minimise or manage any potential impact on the charity should those risks materialise.

The Risk Register is reviewed and updated by the CEO and the Trustees. This register sets out the major risks to which CDS UK is exposed and the systems which have been established to mitigate those risks.

Internal financial management risks are reduced through the implementation of internal controls in respect of the recording and the authorisation of all accounting transactions. Budgets are set for all types of expenditure; these are monitored by senior management and the Trustees.

Attention is also focused on mitigating non-financial risks arising from safeguarding, fire, health and safety, security and vulnerable adult safeguarding. This is overseen by the senior management team and the Trustees.

Statement of trustees' responsibilities

The Trustees are responsible for preparing the Trustees' Report and financial statements in accordance with applicable law and with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the income and expenditure of the charitable company for that period.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in 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);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable United Kingdom Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

CDS UK (Clinic for Dissociative Studies)
TRUSTEE'S ANNUAL REPORT FOR THE YEAR ENDED
PERIOD FROM 1st April 2023 to 31st MARCH 2024

Each of the Trustees confirms that:

- so far as the Trustee is aware, there is no relevant audit information of which the charitable company's auditor is unaware; and
- the Trustee has taken all the steps that he/she ought to have taken as a Trustee in order to make himself/herself aware of any relevant audit information and to establish that the charitable company's auditor is aware of that information.

This confirmation is given and should be interpreted in accordance with the provisions of S418 of the Companies Act 2006.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Prof Nigel MacLennan

07/01/2025

Professor Nigel MacLennan
Chair of the Board

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF CDS UK (CLINIC FOR DISSOCIATIVE STUDIES)

Opinion

We have audited the financial statements of CDS UK (Clinic for Dissociative Studies) for the year ended 31 March 2024 which comprise the Statement of Financial Activities, the Balance Sheet, statement of cash flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the Charity's affairs as at 31 March 2024 and of its income and expenditure for the period then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF CDS UK (CLINIC FOR DISSOCIATIVE STUDIES)

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the Charity and environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Annual Report.

We have nothing to report in respect of the following matters in relation to which the Charities Act 2011 requires us to report to you if, in our opinion:

- sufficient accounting records have not been kept;
- the financial statements are not in agreement with the accounting records and returns; or
- we have not obtained all the information and explanations necessary for the purposes of our audit.

Responsibilities of the trustees

As explained more fully in the trustees' responsibilities statement, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the Charity or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud are set out below.

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- We enquired of management, which included obtaining and reviewing supporting documentation, concerning the charity's policies and procedures relating to the internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.
- We inspected the minutes of meetings of those charged with governance.
- We reviewed the financial statement disclosures and tested these to supporting documentation to assess compliance with applicable laws and regulations.
- In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments, assessed whether the judgements made in making accounting estimates are indicative of a potential bias and tested significant transactions that are unusual or those outside the normal course of business.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF CDS UK (CLINIC FOR DISSOCIATIVE STUDIES)

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

This report is made solely to the Charity's trustees, as a body, in accordance with section 144 of the Charities Act 2011 and the regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the Charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Charity and the Charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

The logo for Goldwins, featuring the word "Goldwins" in a stylized, cursive script font.

**Goldwins Limited
Statutory Auditor
Chartered Accountants
75 Maygrove Road
West Hampstead
London NW6 2EG**

7 January 2025

CDS UK (CLINIC FOR DISSOCIATIVE STUDIES)**Statement of financial activities**

(incorporating an income and expenditure account)

For the year ended 31 March 2024

	Note	Unrestricted Funds £	Restricted Funds £	2024 Total Funds £	2023 Total Funds £
Income from:					
Donations and legacies	3	23	-	23	3,160
Charitable activities:	4				
Therapy related activities		2,145,603	-	2,145,603	2,012,627
Investment income	5	<u>28,764</u>	-	<u>28,764</u>	<u>3,199</u>
Total income		<u>2,174,390</u>	-	<u>2,174,390</u>	<u>2,018,986</u>
Expenditure on:					
Charitable activities:	6				
Therapy related activities		1,853,748	3,942	1,857,690	1,655,946
Total expenditure		<u>1,853,748</u>	<u>3,942</u>	<u>1,857,690</u>	<u>1,655,946</u>
Net income	7	320,642	(3,942)	316,700	363,040
Transfers between funds		<u>(25,001)</u>	<u>25,001</u>	<u>-</u>	<u>-</u>
Net movement in funds		<u>295,641</u>	<u>21,059</u>	<u>316,700</u>	<u>363,040</u>
Reconciliation of funds:					
Total funds brought forward		<u>2,093,075</u>	-	<u>2,093,075</u>	<u>1,730,035</u>
Total funds carried forward		<u>2,388,716</u>	<u>21,059</u>	<u>2,409,775</u>	<u>2,093,075</u>

All of the above results are derived from continuing activities.

There were no other recognised gains or losses other than those stated above.

The attached notes form part of these financial statements.

CDS UK (CLINIC FOR DISSOCIATIVE STUDIES)**Balance sheet****As at 31 March 2024**

	Note	2024 £	2024 £	2023 £	2023 £
Fixed assets:					
Intangible assets	9		152,566		187,833
Tangible assets	10		<u>985,980</u>		<u>984,712</u>
			1,138,546		1,172,545
Current assets:					
Debtors	11	466,262		262,390	
Cash at bank and in hand		<u>1,499,691</u>		<u>1,465,665</u>	
		1,965,953		1,728,055	
Liabilities:					
Creditors: amounts falling due within one year	12	<u>(406,839)</u>		<u>(400,010)</u>	
Net current assets			<u>1,559,114</u>		<u>1,328,045</u>
Total assets less current liabilities			2,697,660		2,500,590
Liabilities:					
Creditors: amounts falling due after more than one year	13		<u>(287,885)</u>		<u>(407,515)</u>
Total net assets			<u>2,409,775</u>		<u>2,093,075</u>
Funds	15				
Restricted funds			21,059		-
Unrestricted funds:					
General funds		<u>2,388,716</u>		<u>2,093,075</u>	
Total unrestricted funds			<u>2,388,716</u>		<u>2,093,075</u>
Total funds			<u>2,409,775</u>		<u>2,093,075</u>

The financial statements were approved by the trustees on 07/01/2025
and signed on their behalf by:

Prof Nigel MacLennan

Nigel Tom MacLennan - Trustee

Charitable Incorporated Organisation: 1178552

The attached notes form part of the financial statements.

CDS UK (CLINIC FOR DISSOCIATIVE STUDIES)

Statement of cash flows

For the year ended 31 March 2024

	Note	2024 £	2024 £	2023 £	2023 £
Cash flows from operating activities:					
Cash generated from operations	16	139,290		503,725	
Interest paid		(12,830)		(16,040)	
Cash provided by / (used in) operating activities			126,460		487,685
Cash flows from investing activities:					
Interest/ rent/ dividends from investments		28,764		3,199	
Sale/ (purchase) of fixed assets		(1,568)		3,839	
Cash provided by / (used in) investing activities			27,196		7,038
Cash flows from financing activities:					
Loan repayments		(119,630)		(125,000)	
Cash provided by / (used in) investing activities			(119,630)		(125,000)
Change in cash and cash equivalents			34,026		369,723
Cash and cash equivalents at the beginning of the year			1,465,665		1,095,942
Cash and cash equivalents at the end of the year	17		1,499,691		1,465,665

1 Accounting policies

a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102 - effective 1 January 2015) - (Charities SORP FRS 102).

The charitable incorporated organisation meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

b) Going concern

The trustees consider that there are no material uncertainties about the charitable incorporated organisations's ability to continue as a going concern. The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

c) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred. Income received in advance for the provision of specified service is deferred until the criteria for income recognition are met.

d) Donations of gifts, services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item or received the service, any conditions associated with the donation have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), volunteer time is not recognised so refer to the trustees' annual report for more information about their contribution.

On receipt, donated gifts, professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

e) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

f) Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

1 Accounting policies (continued)

g) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Expenditure on charitable activities includes the costs of delivering activities undertaken to further the purposes of the charity and their associated support costs.

h) Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the charity's activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities. The bases on which support costs have been allocated are set out in note 6.

i) Goodwill

Goodwill, being the amount paid in connection with the acquisition of a business in 2014, is being amortised over its estimated useful life of ten years. The asset was initially purchased by Clinic For Dissociative Studies Limited (company no. 09093066) whose assets and liabilities were transferred to the charity on 18 October 2021.

j) Tangible fixed assets

The charity's freehold property comprises land and buildings including subsequent improvements to the property. Depreciation is not charged on the land element, which is instead subject to impairment review. No depreciation charge is made against the building and improvements as it is considered that the residual value of these is at least as great as the carrying value and not materially different to cost.

The charity operates a rolling repairs and maintenance programme to prolong the useful life of the property and to ensure that the above policy continues to be appropriate.

Other tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases

~ Fixtures and fittings:	25% reducing balance
Computer equipment:	25% reducing balance

k) Debtors

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

l) Taxation

The charity is exempt from tax on its charitable activities.

m) Cash at bank and in hand

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

n) Creditors and provisions

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

o) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

p) Pensions

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

CDS UK (CLINIC FOR DISSOCIATIVE STUDIES)

Notes to the financial statements

For the year ended 31 March 2024

2 Detailed comparatives for the statement of financial activities

	2023 Unrestricted Funds £	2023 Restricted Funds £	2023 Total Funds £
Income from:			
Donations and legacies	3,160	-	3,160
Charitable activities:			-
Therapy related activities	2,012,627	-	2,012,627
Investments	3,199	-	3,199
Total income	<u>2,018,986</u>	<u>-</u>	<u>2,018,986</u>
Expenditure on:			
Charitable activities:			
Therapy related activities	1,655,946	-	1,655,946
Total expenditure	<u>1,655,946</u>	<u>-</u>	<u>1,655,946</u>
Net income / expenditure	363,040	-	363,040
Transfers between funds	-	-	-
Net movement in funds	<u>363,040</u>	<u>-</u>	<u>363,040</u>
Total funds brought forward	<u>1,730,035</u>	<u>-</u>	<u>1,730,035</u>
Total funds carried forward	<u>2,093,075</u>	<u>-</u>	<u>2,093,075</u>

3 Income from donations and legacies

	Unrestricted £	Restricted £	2024 Total £	2023 Total £
Donations and legacies	23	-	23	260
Other income	-	-	-	2,900
	<u>23</u>	<u>-</u>	<u>23</u>	<u>3,160</u>

4 Income from charitable activities

	Unrestricted £	Restricted £	2024 Total £	2023 Total £
Therapy related activities	2,145,603	-	2,145,603	2,012,627
	<u>2,145,603</u>	<u>-</u>	<u>2,145,603</u>	<u>2,012,627</u>

5 Income from investments

	Unrestricted £	Restricted £	2024 Total £	2023 Total £
Bank interest	28,764	-	28,764	3,199
	<u>28,764</u>	<u>-</u>	<u>28,764</u>	<u>3,199</u>

CDS UK (CLINIC FOR DISSOCIATIVE STUDIES)

Notes to the financial statements

For the year ended 31 March 2024

6 Analysis of expenditure

	Charitable activities		
	Therapy related activities £	2024 Total £	2023 Total £
Wages	703,114	703,114	577,230
Social security	67,629	67,629	53,407
Pensions	31,045	31,045	26,800
Rent, rates & water	5,899	5,899	27,828
Insurance	9,317	9,317	5,834
Light and heat	1,601	1,601	6,364
Telephone	7	7	1,443
Office & admin costs	4,226	4,226	6,382
Marketing and advertising	5,805	5,805	3,021
Main therapy contractors	837,611	837,611	795,005
Other clinic activities	33,139	33,139	28,521
IT costs	22,258	22,258	23,161
Repairs, maintenance & cleaning	37,310	37,310	9,109
Travel & refreshments	7,819	7,819	10,297
Consultancy fees	24,118	24,118	7,716
Bank charges	104	104	106
Goodwill amortisation	35,267	35,267	35,267
Fixtures & fittings depreciation	300	300	-
Loan interest	12,830	12,830	16,040
Trustees` expenses	810	810	500
Legal, professional and accounting fees	17,481	17,481	18,076
Profit or Loss on Disposal of fixed assets	-	-	3,839
Total expenditure	1,857,690	1,857,690	1,655,946

CDS UK (CLINIC FOR DISSOCIATIVE STUDIES)**Notes to the financial statements****For the year ended 31 March 2024****7 Net income / (expenditure) for the year**

This is stated after charging / (crediting):	2024	2023
	£	£
Depreciation	300	-
Auditor's remuneration:		
Audit fees	4,000	4,000
	=====	=====

8 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

Staff costs were as follows:	2024	2023
	£	£
Salaries and wages	703,114	577,230
Social security costs	67,629	53,407
Employer's contribution to defined contribution pension schemes	31,045	26,800
	=====	=====
	801,788	657,437

The following number of employees received employee benefits (excluding employer pension) during the year between:

	2024	2023
	No.	No.
£80,000 - £89,999	2	1
£70,000 - £79,999	1	1
£60,000 - £69,999	2	2
	=====	=====

The total employee benefits including pension contributions of the key management personnel were £150,516 (2023: £103,292).

The charity trustees were not paid or received any other benefits from employment with the Charity in the year (2023: Nil).

No charity trustee received payment for professional or other services supplied to the charity (2023: Nil).

Staff numbers

The average number of employees (head count based on number of staff employed) during the year was as follows:

	2024	2023
	No.	No.
Therapy related activities	17	14
	=====	=====
	17	14

CDS UK (CLINIC FOR DISSOCIATIVE STUDIES)

Notes to the financial statements

For the year ended 31 March 2024

9. Intangible fixed assets

	Goodwill £
Cost	
At the start of the year	<u>352,667</u>
At the end of the year	<u>352,667</u>
Amortisation	
At the start of the year	<u>164,834</u>
Charge for the year	<u>35,267</u>
At the end of the year	<u>200,101</u>
Net book value	
At the end of the year	<u>152,566</u>
At the start of the year	<u>187,833</u>

All of the above assets are used for charitable purposes.

10 Tangible fixed assets

	Freehold property £	Computer equipment £	Total £
Cost			
At the start of the year	984,712	-	984,712
Additions in the year	-	1,568	1,568
Disposals in the year	-	-	-
At the end of the year	<u>984,712</u>	<u>1,568</u>	<u>986,280</u>
Depreciation			
At the start of the year	-	-	-
Charge for the year	-	300	300
Disposals in the year	-	-	-
At the end of the year	<u>-</u>	<u>300</u>	<u>300</u>
Net book value			
At the end of the year	<u>984,712</u>	<u>1,268</u>	<u>985,980</u>
At the start of the year	<u>984,712</u>	<u>-</u>	<u>984,712</u>

All of the above assets are used for charitable purposes.

11 Debtors

	2024 £	2023 £
Trade debtors	458,924	258,263
Prepayments and accrued income	<u>7,338</u>	<u>4,127</u>
	<u>466,262</u>	<u>262,390</u>

12 Creditors: amounts falling due within one year

	2024 £	2023 £
Bank loans and overdrafts	55,385	55,385
Trade creditors	92,393	99,038
Taxation and social security	205,631	189,874
Other creditors	<u>53,430</u>	<u>55,713</u>
	<u>406,839</u>	<u>400,010</u>

CDS UK (CLINIC FOR DISSOCIATIVE STUDIES)

Notes to the financial statements

For the year ended 31 March 2024

13 Creditors: amounts falling due after more than one year

	2024	2023
	£	£
Bank loans	191,592	263,222
Other creditors	96,293	1 44,293
	287,885	4 07,515

14 Analysis of net assets between funds

	General unrestricted	Restricted	Total funds
	£	£	£
Fixed assets	1,138,546	-	1,138,546
Net current assets	1,538,055	21,059	1,559,114
Non current liabilities	(287,885)	-	(287,885)
Net assets at 31 March 2024	2,388,716	21,059	2,409,775

14a Analysis of net assets between funds (prior period).

	General unrestricted	Restricted	Total funds
	£	£	£
Fixed assets	1,172,545	-	1,172,545
Net current assets	1,328,045	-	1,328,045
Non current liabilities	(407,515)	-	(407,515)
Net assets at 31 March 2023	2,093,075	-	2,093,075

15 Movements in funds

	At the start of the year	Income	Expenditure	Transfers	At the end of the year
	£	£	£	£	£
Restricted funds:					
The Paracelsus Trust Fund		-	(3,942)	25,001	21,059
Total restricted funds	-	-	(3,942)	25,001	21,059
Unrestricted funds:					
General funds	2,093,075	2,174,390	(1,853,748)	(25,001)	2,388,716
Total unrestricted funds	2,093,075	2,174,390	(1,853,748)	(25,001)	2,388,716
Total funds	2,093,075	2,174,390	(1,857,690)	-	2,409,775

15a Movements in funds (prior period)

	At the start of the period	Income	Expenditure	Transfers	At the end of the period
	£	£	£	£	£
Unrestricted funds:					
General funds	1,730,035	2,018,986	(1,655,946)	-	2,093,075
Total unrestricted funds	1,730,035	2,018,986	(1,655,946)	-	2,093,075
Total funds	1,730,035	2,018,986	(1,655,946)	-	2,093,075

CDS UK (CLINIC FOR DISSOCIATIVE STUDIES)**Notes to the financial statements****For the year ended 31 March 2024****16 Reconciliation of net income / (expenditure) to net cash flow from operating activities**

	2024	2023
	£	£
Net income / (expenditure) for the reporting period (as per the statement of financial activities)	316,700	363,040
Depreciation and amortisation	35,567	35,267
Interest received	(28,764)	(3,199)
Interest paid	12,830	16,040
(Increase)/ decrease in debtors	(203,872)	34,703
Increase/ (decrease) in creditors	<u>6,829</u>	<u>57,874</u>
Net cash provided by / (used in) operating activities	<u>139,290</u>	<u>503,725</u>

17 Analysis of cash and cash equivalents

	At the start of the year £	Cash flows £	Other changes £	At the end of the year £
Cash at bank and in hand	1,465,665	34,026	-	1,499,691
Total cash and cash equivalents	<u>1,465,665</u>	<u>34,026</u>	<u>-</u>	<u>1,499,691</u>

18 Legal status of the charity

The charity is a charitable incorporated organisation.

19 Related party transactions

During the year, the charity paid £800 to Mrs. Gill Wyatt for the services she provided. She is the mother-in-law of Mr. Mark Linington, the CEO of the charity. (2023: Nil)

Accounts

CDS UK (Clinic for Dissociative Studies)

Trustees' Report and Financial Statements

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CDS UK (Clinic for Dissociative Studies)
REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY
FOR THE PERIOD FROM 1st April 2022 to 31st MARCH 2023

Trustees

Prof. N MacLennan (Chair)	Appointed 4 July 2022 (as a Trustee); 14 November 2022 (As Chair)
Dr A. Conway	Appointed 28 May 2018; Resigned as Chair 14 November 2022
Dr R. E. Cureton	Appointed 28 May 2018
Dr A A TS Reinders	Appointed 28 May 2018
Ms G A Miles	Appointed 28 May 2018
Mr C Nagle	Appointed 28 November 2018

Chief Executive Officer

Mark Linington, Appointed 1st April 2020

Charity registered number

1178552

Registered office

35 Tottenham Lane London N8 9BD

Independent auditor

Bankers

Barclays Bank Plc, Edgware, Middlesex HA

CDS UK (Clinic for Dissociative Studies)
TRUSTEES' ANNUAL REPORT FOR THE PERIOD
FROM 1st APRIL 2022 to 31st MARCH 2023

The Trustees are pleased to present their fifth Trustees' Report together with the financial statements of the charitable organisation for the period from 1st April 2022 to 31st March 2023.

This report has been coordinated by our CEO and Clinical Director, Mark Linington and Chair of Trustees, Professor Nigel MacLennan.

Mission, vision and values

Through discussions with staff we composed the following statements about the work that we do.

Our mission is to improve the lives of people affected by dissociative disorders.

Our vision is to provide and develop the best treatments for dissociative disorders, and expand opportunities to access them.

Our values are respect, choice, compassion, openness and working together.

CDS UK (Clinic for Dissociative Studies) is a clinic which provides therapeutic packages to patients experiencing dissociative disorders, in particular dissociative identity disorder (D.I.D.). These disorders arise most often develop as a response to early and prolonged extreme trauma and abuse.

CDS UK works mainly as a recognised independent provider to the UK National Health Service. CDS UK provides assessments of potential dissociative disorders, diagnoses, outpatient treatment, clinical supervision and training. At CDS UK we also run and participate in research and education initiatives, contributing to a greater understanding of dissociative disorders.

Activities

CDS UK conducts a number of activities including:

- Multi-disciplinary assessments to offer a formal diagnosis for those who may have a dissociative disorder, and to recommend options for treatment. Our assessments include a full psychotherapeutic interview and SCID-D diagnostic assessment.
- Specialist psychotherapeutic packages for individuals, couples or families, on an intensive or non-intensive basis.
- Training, consultation and support for local health and social care professionals working with people who have dissociative disorders.
- A developing research programme looking at the effectiveness of our psychotherapeutic treatment as well as other areas of research relevant to improving the lives of people with dissociative disorders.
- Lectures, seminars and training events for organisations working with those with dissociative disorders.
- Forensic and court work, including risk assessments.

2022 – 2023 Highlights

During the period April 2022 – March 2023 we provided

- Support and consultation to professionals and potential patients seeking help and advice and a possible referral to CDS UK;
- Specialist assessments and diagnoses of individuals with dissociative disorders funded by local Integrated Care Boards (ICBs);
- New and ongoing specialist therapeutic treatment packages to individuals with dissociative disorders (most often dissociative identity disorder), and where appropriate to those involved with them (e.g. partners and other family members);
- Training, consultation and advice to individual professionals and teams working with people with dissociative disorders;
- Ongoing research, through recognised outcome measures, into the effectiveness of our therapeutic work with people with dissociative disorders

We note that this was a further period of growth for the organisation in terms of the number of incoming referrals for assessment and treatment, and much of the work of the core team has been to support and enable this to happen safely and effectively, particularly through organisational development and process improvements.

Public benefit

The Trustees have had regard to the guidance issued by the Charity Commission concerning public benefit. They are satisfied that the information given in this report, particularly regarding the activities undertaken when read in conjunction with the objects of the charity, demonstrates that the requirements to identify public benefit have been met.

Plans for 2023/2024

CDS UK is planning to:

To continue to provide a high-quality service in the areas of work described above

To continue to develop all aspects of our service in the key areas of specialist psychotherapeutic treatment, training and education, specialist assessment, and support for professional and individuals with dissociative disorders. This includes the following objectives:

1. To expand and train our team of assessors and review and further develop our assessment process;
2. To continue to develop the structure of our clinical, business and administrative and financial teams, to include a dedicated two further Clinical Managers, a Training Coordinator and a Bookkeeper/Financial Assistant;
3. To continue to develop our systems to support professionals and individuals seeking a referral for assessment and treatment;
4. To recruit more specialist psychotherapists around the country who are able to provide high quality psychotherapeutic treatment in keeping with our patients' needs;
5. To continue to develop our internal and external training programmes;
6. To disseminate our work more broadly through conference and writing;
7. To respond to the evolving needs of the NHS as it transitions from the former Clinical Commissioning Group structure to a model based around Integrated Care Boards (ICBs).

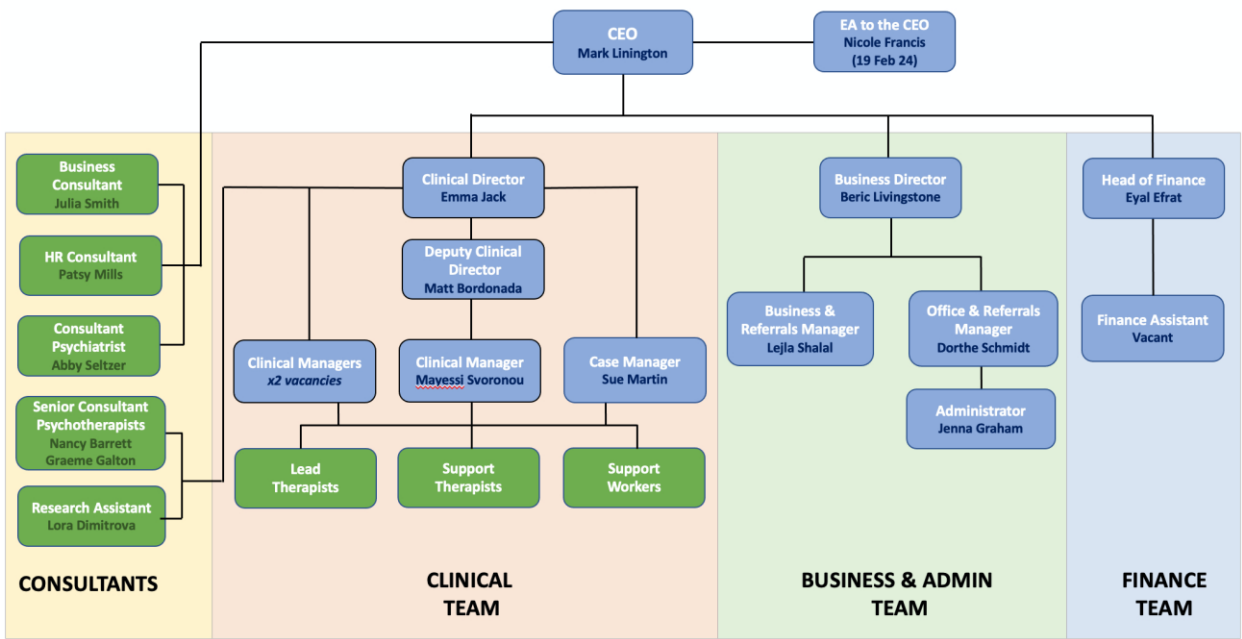
Structure, governance, and management

Governing document

CDS UK (Clinic for Dissociative Studies) is a Charitable Incorporated Organisation (CIO) (charity number 1178552) registered with the Charity Commission in May 2018. Prior to this, the organisation operated as a limited company.

Organisation

At the time of publication, CDS UK has the following organisational structure:



We will continue to review and develop our organisational structure throughout 2023-2024 in line with the changing needs of CDS UK.

Appointment of Trustees

Trustees have been appointed with a view to their relevant experience, interests and areas of expertise. Currently, our Board of Trustees brings specialist knowledge and experience in regard to research, clinical experience including a psychological perspective, patient experience, knowledge and experience of the NHS and voluntary sector in regard to work with people with dissociative disorders and more broadly, charity and other organisational knowledge and experience, including financial and human resources management. We plan to maintain and develop further the knowledge and expertise of our Board of Trustees.

Trustee induction and training

Training for Trustees is by practice, encouragement to attend appropriate courses and informal mentorship from other Trustees. New Trustees are given an induction pack comprising a copy of the Charity Commission 'Welcome Pack for New Trustees', a copy of the Clinic's Constitution, the minutes of at least three Trustee meetings and a Charity Trustee form stating that they acknowledge and accept their responsibilities as Trustees, which they must sign and return. They also attend briefing sessions.

Related parties and co-operation with other organisations

None of our Trustees receive remuneration or other benefit from their work as a Trustee for the charity without full Board approval. Only expenses incurred in the performance of Trustees' duties can be reimbursed. Any connection between a Trustee or a member of staff of the charity must be disclosed in the same way as any other contractual relationship with a related party.

Financial review

The financial period from 1st April 2022 to 31st March 2023 is the accounting period covered by this report. A surplus was achieved of £363,040.

The income for work carried out by our therapists increased over the period due to an increase in the number of patients and assessments carried out by our dedicated team.

Investment policy

Currently, CDS UK did not hold any investments quoted on a Stock Exchange as all our surplus funds are held in cash. All surplus funds were held with one financial institution.

Reserves policy

The policy of the Trustees is to maintain a level of reserve that will provide a stable base from which to fund the charity's future activities, including capital expenditure. The target set is £827,973 which represents 6 months expenditure that could be drawn upon if required by the Trustees for specific purposes as agreed by them. If cash is required to meet our requirements, this can be realised from investments, including property.

The free reserves currently exceed the target level; the trustees are mindful of the need to retain funds in reserve to fund both unforeseen costs and the ongoing maintenance costs of the charity's premises. Given the anticipated level of work required in respect of the building over the coming years, the trustees consider the level of reserves held to be reasonable and appropriate.

During 2023/24 the Trustees will be reviewing our reserves policy and if appropriate accessing specialist financial advice to inform our future policy.

Risk management

The Trustees have a Risk Register which details:

- an annual assessment of the principal risks and uncertainties that the charity faces;
- the establishment of policies, systems and procedures to mitigate those identified risks; and
- the implementation of procedures designed to minimise or manage any potential impact on the charity should those risks materialise.

The Risk Register is reviewed and updated by the CEO and the Trustees. This register sets out the major risks to which CDS UK is exposed and the systems which have been established to mitigate those risks.

Internal financial management risks are reduced through the implementation of internal controls in respect of the recording and the authorisation of all accounting transactions. Budgets are set for all types of expenditure; these are monitored by senior management and the Trustees.

Attention is also focused on mitigating non-financial risks arising from safeguarding, fire, health and safety, security and vulnerable adult safeguarding. This is overseen by the senior management team and the Trustees.

Statement of trustees' responsibilities

The Trustees are responsible for preparing the Trustees' Report and financial statements in accordance with applicable law and with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the income and expenditure of the charitable company for that period.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in 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);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable United Kingdom Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Each of the Trustees confirms that:

- so far as the Trustee is aware, there is no relevant audit information of which the charitable company's auditor is unaware; and
- the Trustee has taken all the steps that he/she ought to have taken as a Trustee in order to make himself/herself aware of any relevant audit information and to establish that the charitable company's auditor is aware of that information.

This confirmation is given and should be interpreted in accordance with the provisions of S418 of the Companies Act 2006.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Nigel MacLennan

Professor Nigel MacLennan
Chair of the Board
8 January 2024

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF CDS UK (CLINIC FOR DISSOCIATIVE STUDIES)

Opinion

We have audited the financial statements of CDS UK (Clinic for Dissociative Studies) for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Balance Sheet, statement of cash flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the Charity's affairs as at 31 March 2023 and of its income and expenditure for the period then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF CDS UK (CLINIC FOR DISSOCIATIVE STUDIES)

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the Charity and environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Annual Report.

We have nothing to report in respect of the following matters in relation to which the Charities Act 2011 requires us to report to you if, in our opinion:

- sufficient accounting records have not been kept;
- the financial statements are not in agreement with the accounting records and returns; or
- we have not obtained all the information and explanations necessary for the purposes of our audit.

Responsibilities of the trustees

As explained more fully in the trustees' responsibilities statement, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the Charity or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud are set out below.

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- We enquired of management, which included obtaining and reviewing supporting documentation, concerning the charity's policies and procedures relating to the internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.
- We inspected the minutes of meetings of those charged with governance.
- We reviewed the financial statement disclosures and tested these to supporting documentation to assess compliance with applicable laws and regulations.
- In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments, assessed whether the judgements made in making accounting estimates are indicative of a potential bias and tested significant transactions that are unusual or those outside the normal course of business.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF CDS UK (CLINIC FOR DISSOCIATIVE STUDIES)

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

This report is made solely to the Charity's trustees, as a body, in accordance with section 144 of the Charities Act 2011 and the regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the Charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Charity and the Charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Goldwins

**Goldwins Limited
Statutory Auditor
Chartered Accountants
75 Maygrove Road
West Hampstead
London NW6 2EG**

23 January 2024

CDS UK (CLINIC FOR DISSOCIATIVE STUDIES)**Statement of financial activities**

(incorporating an income and expenditure account)

For the year ended 31 March 2023

		Unrestricted Funds £	Restricted Funds £	2023 Total Funds £	2022 Total Funds £
	Note				
Income from:					
Donations and legacies	3	3,160	-	3,160	31,861
Charitable activities:	4				
Therapy related activities		2,012,627	-	2,012,627	1,603,523
Investment income	5	3,199	-	3,199	79
Total income		2,018,986	-	2,018,986	1,635,463
Expenditure on:					
Charitable activities:	6				
Therapy related activities		1,655,946	-	1,655,946	1,297,514
Total expenditure		1,655,946	-	1,655,946	1,297,514
Net income	7	363,040	-	363,040	337,949
Transfers between funds		-	-	-	-
Net movement in funds		363,040	-	363,040	337,949
Reconciliation of funds:					
Total funds brought forward		1,730,035	-	1,730,035	1,392,086
Total funds carried forward		2,093,075	-	2,093,075	1,730,035

All of the above results are derived from continuing activities.

There were no other recognised gains or losses other than those stated above.

The attached notes form part of these financial statements.

CDS UK (CLINIC FOR DISSOCIATIVE STUDIES)**Balance sheet****As at 31 March 2023**

	Note	2023 £	2023 £	2022 £	2022 £
Fixed assets:					
Intangible assets	9		187,833		223,100
Tangible assets	10		<u>984,712</u>		<u>988,551</u>
			<u>1,172,545</u>		<u>1,211,651</u>
Current assets:					
Debtors	11	262,390		297,093	
Cash at bank and in hand		<u>1,465,665</u>		<u>1,095,942</u>	
		<u>1,728,055</u>		<u>1,393,035</u>	
Liabilities:					
Creditors: amounts falling due within one year	12	<u>(400,010)</u>		<u>(342,136)</u>	
Net current assets			<u>1,328,045</u>		<u>1,050,899</u>
Total assets less current liabilities			<u>2,500,590</u>		<u>2,262,550</u>
Liabilities:					
Creditors: amounts falling due after more than one year	13		<u>(407,515)</u>		<u>(532,515)</u>
Total net assets			<u><u>2,093,075</u></u>		<u><u>1,730,035</u></u>
Funds	15				
Restricted funds			-		-
Unrestricted funds:					
Revaluation		-		-	
General funds		<u>2,093,075</u>		<u>1,730,035</u>	
Total unrestricted funds			<u>2,093,075</u>		<u>1,730,035</u>
Total funds			<u><u>2,093,075</u></u>		<u><u>1,730,035</u></u>

The financial statements were approved by the trustees on 8 January 2024
and signed on their behalf by:

Nigel MacLennan

Nigel Tom MacLennan - Trustee

Charitable Incorporated Organisation: 1178552

The attached notes form part of the financial statements.

CDS UK (CLINIC FOR DISSOCIATIVE STUDIES)

Statement of cash flows

For the year ended 31 March 2023

	Note	2023 £	2023 £	2022 £	2022 £
Cash flows from operating activities:					
Cash generated from operations	16	503,725		335,803	
Interest paid		(16,040)		(20,237)	
Cash provided by / (used in) operating activities			487,685		315,566
Cash flows from investing activities:					
Interest/ rent/ dividends from investments		3,199		79	
Sale/ (purchase) of fixed assets		3,839		-	
Cash provided by / (used in) investing activities			7,038		79
Cash flows from financing activities:					
Loan repayments		(125,000)		(127,098)	
Cash provided by / (used in) investing activities			(125,000)		(127,098)
Change in cash and cash equivalents			369,723		188,547
Cash and cash equivalents at the beginning of the year			1,095,942		907,395
Cash and cash equivalents at the end of the year	17		1,465,665		1,095,942

CDS UK (CLINIC FOR DISSOCIATIVE STUDIES)

Notes to the financial statements

For the year ended 31 March 2023

1 Accounting policies

a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102 - effective 1 January 2015) - (Charities SORP FRS 102).

The charitable incorporated organisation meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

b) Going concern

The trustees consider that there are no material uncertainties about the charitable incorporated organisations's ability to continue as a going concern. The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

c) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred. Income received in advance for the provision of specified service is deferred until the criteria for income recognition are met.

d) Donations of gifts, services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item or received the service, any conditions associated with the donation have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), volunteer time is not recognised so refer to the trustees' annual report for more information about their contribution.

On receipt, donated gifts, professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

e) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

f) Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

CDS UK (CLINIC FOR DISSOCIATIVE STUDIES)

Notes to the financial statements

For the year ended 31 March 2023

1 Accounting policies (continued)

g) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Expenditure on charitable activities includes the costs of delivering activities undertaken to further the purposes of the charity and their associated support costs.

h) Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the charity's activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities. The bases on which support costs have been allocated are set out in note 6.

i) Goodwill

Goodwill, being the amount paid in connection with the acquisition of a business in 2014, is being amortised over its estimated useful life of ten years. The asset was initially purchased by Clinic For Dissociative Studies Limited (company no. 09093066) whose assets and liabilities were transferred to the charity on 18 October 2021.

j) Tangible fixed assets

The charity's freehold property comprises land and buildings including subsequent improvements to the property. Depreciation is not charged on the land element, which is instead subject to impairment review. No depreciation charge is made against the building and improvements as it is considered that the residual value of these is at least as great as the carrying value and not materially different to cost.

The charity operates a rolling repairs and maintenance programme to prolong the useful life of the property and to ensure that the above policy continues to be appropriate.

Other tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases

Fixtures and fittings:	25% reducing balance
Computer equipment:	25% reducing balance

k) Debtors

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

l) Taxation

The charity is exempt from tax on its charitable activities.

m) Cash at bank and in hand

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

n) Creditors and provisions

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

o) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

p) Pensions

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

CDS UK (CLINIC FOR DISSOCIATIVE STUDIES)

Notes to the financial statements

For the year ended 31 March 2023

2 Detailed comparatives for the statement of financial activities

	2022 Unrestricted Funds £	2022 Restricted Funds £	2022 Total Funds £
Income from:			
Donations and legacies	31,861	-	31,861
Charitable activities:			-
Therapy related activities	1,603,523	-	1,603,523
Investments	79	-	79
Total income	<u>1,635,463</u>	<u>-</u>	<u>1,635,463</u>
Expenditure on:			
Charitable activities:			
Therapy related activities	1,297,514	-	1,297,514
Total expenditure	<u>1,297,514</u>	<u>-</u>	<u>1,297,514</u>
Net income / expenditure	337,949	-	337,949
Transfers between funds	-	-	-
Net movement in funds	<u>337,949</u>	<u>-</u>	<u>337,949</u>
Total funds brought forward	1,392,086	-	1,392,086
Total funds carried forward	<u>1,730,035</u>	<u>-</u>	<u>1,730,035</u>

3 Income from donations and legacies

	Unrestricted £	Restricted £	2023 Total £	2022 Total £
Donations and legacies	260	-	260	31,861
Other income	2,900	-	2,900	-
	<u>3,160</u>	<u>-</u>	<u>3,160</u>	<u>31,861</u>

4 Income from charitable activities

	Unrestricted £	Restricted £	2023 Total £	2022 Total £
Therapy related activities	2,012,627	-	2,012,627	1,603,523
	<u>2,012,627</u>	<u>-</u>	<u>2,012,627</u>	<u>1,603,523</u>

5 Income from investments

	Unrestricted £	Restricted £	2023 Total £	2022 Total £
Investment income	-	-	-	-
Bank interest	3,199	-	3,199	79
	<u>3,199</u>	<u>-</u>	<u>3,199</u>	<u>79</u>

CDS UK (CLINIC FOR DISSOCIATIVE STUDIES)

Notes to the financial statements

For the year ended 31 March 2023

6 Analysis of expenditure

	Charitable activities		
	Therapy related activities £	2023 Total £	2022 Total £
Wages	577,230	577,230	396,406
Social security	53,407	53,407	35,317
Pensions	26,800	26,800	15,469
Rent, rates & water	27,828	27,828	21,129
Insurance	5,834	5,834	6,713
Light and heat	6,364	6,364	3,854
Telephone	1,443	1,443	1,627
Office & admin costs	6,382	6,382	1,295
Marketing and advertising	3,021	3,021	4,735
Miscellaneous expenses	-	-	1,667
Main therapy contractors	795,005	795,005	609,900
Other clinic activities	28,521	28,521	16,550
IT costs	23,161	23,161	14,635
Repairs, maintenance & cleaning	9,109	9,109	4,380
Travel & refreshments	10,297	10,297	8,925
Consultancy fees	7,716	7,716	5,089
Bank charges	106	106	94
Goodwill amortisation	35,267	35,267	35,267
Fixtures & fittings depreciation	-	-	681
Computer equipment depreciation	-	-	601
Loan interest	16,040	16,040	20,237
Trustees' expenses	500	500	806
Legal, professional and accounting fees	18,076	18,076	92,137
Profit or Loss on Disposal of fixed assets	3,839	3,839	-
Total expenditure	1,655,946	1,655,946	1,297,514

CDS UK (CLINIC FOR DISSOCIATIVE STUDIES)**Notes to the financial statements****For the year ended 31 March 2023****7 Net income / (expenditure) for the year**

This is stated after charging / (crediting):	2023	2022
	£	£
Depreciation	-	1,282
Auditor's remuneration:		
Audit fees	4,000	4,000

8 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

Staff costs were as follows:	2023	2022
	£	£
Salaries and wages	577,230	396,406
Social security costs	53,407	35,317
Employer's contribution to defined contribution pension schemes	26,800	15,469
	657,437	447,192

The following number of employees received employee benefits (excluding employer pension) during the year between:

	2023	2022
	No.	No.
£80,000 - £89,999	1	1
£70,000 - £79,999	1	-
£60,000 - £69,999	2	1

The total employee benefits including pension contributions of the key management personnel were £103,292 (2022: £97,974).

The charity trustees were not paid or received any other benefits from employment with the Charity in the year (2022: Nil).

No charity trustee received payment for professional or other services supplied to the charity (2022: Nil).

Staff numbers

The average number of employees (head count based on number of staff employed) during the year was as follows:

	2023	2022
	No.	No.
Therapy related activities	14	12
	14	12

CDS UK (CLINIC FOR DISSOCIATIVE STUDIES)

Notes to the financial statements

For the year ended 31 March 2023

9. Intangible fixed assets

	Goodwill £
Cost	
At the start of the year	352,667
At the end of the year	352,667
Depreciation	
At the start of the year	129,567
Charge for the year	35,267
At the end of the year	164,834
Net book value	
At the end of the year	187,833
At the start of the year	223,100

All of the above assets are used for charitable purposes.

10 Tangible fixed assets

	Freehold property £	Fixtures and fittings £	Computer equipment £	Total £
Cost				
At the start of the year	984,712	5,372	4,615	994,699
Additions in the year	-	-	-	-
Disposals in the year	-	(5,372)	(4,615)	(9,987)
At the end of the year	984,712	-	-	984,712
Depreciation				
At the start of the year	-	3,334	2,814	6,148
Charge for the year	-	-	-	-
Disposals in the year	-	(3,334)	(2,814)	(6,148)
At the end of the year	-	-	-	-
Net book value				
At the end of the year	984,712	-	-	984,712
At the start of the year	984,712	2,038	1,801	988,551

All of the above assets are used for charitable purposes.

11 Debtors

	2023 £	2022 £
Trade debtors	258,263	294,207
Prepayments and accrued income	4,127	2,886
	262,390	297,093

12 Creditors: amounts falling due within one year

	2023 £	2022 £
Bank loans and overdrafts	55,385	55,385
Trade creditors	99,038	85,921
Taxation and social security	189,874	147,244
Other creditors	55,713	53,586
	400,010	342,136

CDS UK (CLINIC FOR DISSOCIATIVE STUDIES)

Notes to the financial statements

For the year ended 31 March 2023

13 Creditors: amounts falling due after more than one year

	2023 £	2022 £
Bank loans	263,222	340,222
Other creditors	144,293	192,293
	407,515	532,515

14 Analysis of net assets between funds

	General unrestricted £	Restricted £	Total funds £
Fixed assets	1,172,545	-	1,172,545
Net current assets	1,328,045	-	1,328,045
Non current liabilities	(407,515)	-	(407,515)
Net assets at 31 March 2023	2,093,075	-	2,093,075

14a Analysis of net assets between funds (prior period).

	General unrestricted £	Restricted £	Total funds £
Fixed assets	1,211,651	-	1,211,651
Net current assets	1,050,899	-	1,050,899
Non current liabilities	(532,515)	-	(532,515)
Net assets at 31 March 2022	1,730,035	-	1,730,035

15 Movements in funds

	At the start of the year £	Income £	Expenditure £	Transfers £	At the end of the year £
Restricted funds:					
Donations	-	-	-	-	-
Total restricted funds	-	-	-	-	-
Unrestricted funds:					
General funds	1,730,035	2,018,986	(1,655,946)	-	2,093,075
Total unrestricted funds	1,730,035	2,018,986	(1,655,946)	-	2,093,075
Total funds	1,730,035	2,018,986	(1,655,946)	-	2,093,075

15a Movements in funds (prior period)

	At the start of the period £	Income £	Expenditure £	Transfers £	At the end of the period £
Restricted funds:					
Donations	-	-	-	-	-
Total restricted funds	-	-	-	-	-
Unrestricted funds:					
General funds	1,392,086	1,635,463	(1,297,514)	-	1,730,035
Total unrestricted funds	1,392,086	1,635,463	(1,297,514)	-	1,730,035
Total funds	1,392,086	1,635,463	(1,297,514)	-	1,730,035

CDS UK (CLINIC FOR DISSOCIATIVE STUDIES)
Notes to the financial statements
For the year ended 31 March 2023

16 Reconciliation of net income / (expenditure) to net cash flow from operating activities

	2023	2022
	£	£
Net income / (expenditure) for the reporting period (as per the statement of financial activities)	363,040	337,949
Depreciation and amortisation	35,267	36,549
Interest received	(3,199)	(79)
Interest paid	16,040	20,237
(Increase)/ decrease in debtors	34,703	(85,021)
Increase/ (decrease) in creditors	57,874	26,168
Net cash provided by / (used in) operating activities	503,725	335,803

17 Analysis of cash and cash equivalents

	At the start of the year £	Cash flows £	Other changes £	At the end of the year £
Cash at bank and in hand	1,095,942	369,723	-	1,465,665
Total cash and cash equivalents	1,095,942	369,723	-	1,465,665

18 Legal status of the charity

The charity is a charitable incorporated organisation.

19 Related party transactions

There are no related party transactions to disclose for 2023 (2022: none).

Accounts

CDS UK (Clinic for Dissociative Studies)

Trustees' Report and Financial Statements

	Page
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Statement of cash flows	12
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CDS UK (Clinic for Dissociative Studies)
REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY
FOR THE YEAR ENDED 31 MARCH 2022

Trustees

Dr A. Conway

Dr R. E. Cureton

Dr A A TS Reinders

G A Miles

Dr S Fairweather

Mr C Nagle

Mr Nigel MacLennan

Chief Executive Officer

Mark Linington, Appointed 1st April 2020

Charity registered number

1178552

Registered office

35 Tottenham Lane London N8 9BD

Independent auditor

Goldwins,
Chartered Accountants,
75 Maygrove Road, West Hampstead,
London, NW6 2EG

Bankers

Barclays Bank Plc, Edgware, Middlesex HA

The Trustees are pleased to present their fourth Trustees' Report together with the financial statements of the charitable organisation for the period from 1st April 2021 to 31st March 2022.

This report has been coordinated by our CEO and Clinical Director, Mark Linington and Chair of Trustees, Dr Ashley Conway.

Vision and values

CDS UK (Clinic for Dissociative Studies) is a clinic which provides therapeutic packages to patients experiencing dissociative disorders, in particular dissociative identity disorder (D.I.D.). These disorders arise most often develop as a response to early and prolonged extreme trauma and abuse.

CDS UK works mainly as a recognised independent provider to the UK National Health Service. CDS UK provides assessments of potential dissociative disorders, diagnoses, outpatient treatment, clinical supervision, training. At CDS UK we also run and participate in research and education initiatives, contributing to a greater understanding of dissociative disorders.

Activities

CDS UK conducts a number of activities including:

- Multi-disciplinary assessments to offer a formal diagnosis for those who may have a dissociative disorder, and to recommend options for treatment. Our assessments include a full psychotherapeutic interview and SCID-D diagnostic assessment.
- Specialist psychotherapeutic packages for individuals, couples or families, on an intensive or non-intensive basis.
- Training, consultation and support for local health and social care professionals working with people who have dissociative disorders.
- A developing research programme looking at the effectiveness of our psychotherapeutic treatment as well as other areas of research relevant to improving the lives of people with dissociative disorders.
- Lectures, seminars and training events for organisations working with those with dissociative disorders.
- Forensic and court work, including risk assessments.

2021 – 2022 Highlights

During April 2021 – March 2022 we provided

- Support and consultation to professionals and potential patients seeking help and advice and a possible referral to CDS UK;
- Specialist assessments and diagnoses of individuals with dissociative disorders funded by local Clinical Commissioning Groups (CCGs);
- New and ongoing specialist therapeutic treatment packages to individuals with dissociative disorders (most often dissociative identity disorder), and where appropriate to those involved with them (e.g. partners and other family members);
- Training, consultation and advice to individual professionals and teams working with people with dissociative disorders;
- Ongoing research, through recognised outcome measures, into the effectiveness of our therapeutic work with people with dissociative disorders

Public benefit

The Trustees have had regard to the guidance issued by the Charity Commission concerning public benefit. They are satisfied that the information given in this report, particularly regarding the activities undertaken when read in conjunction with the objects of the charity, demonstrates that the requirements to identify public benefit have been met.

Plans for 2022/2023

CDS UK is planning to :

To continue to provide high quality service in the areas of work described above

To continue to develop all aspects of our service in the key areas of specialist psychotherapeutic treatment, training and education, specialist assessment, and support for professional and individuals with dissociative disorders. This includes the following objectives:

1. To expand our team of assessors and review and further develop our assessment process;
2. To develop the structure of our clinical team, to include a dedicated Clinical Director, a Deputy Clinical Director and two further Clinical Managers;
3. To develop our finance team by appointing a Bookkeeper;
4. To continue to develop our systems to support professionals and individuals seeking a referral for assessment and treatment;
5. To recruit more specialist psychotherapists around the country who are able to provide high quality psychotherapeutic treatment in keeping with our patients' needs;
6. To continue to develop our internal and external training programmes;
7. To disseminate our work more broadly through conference and writing;

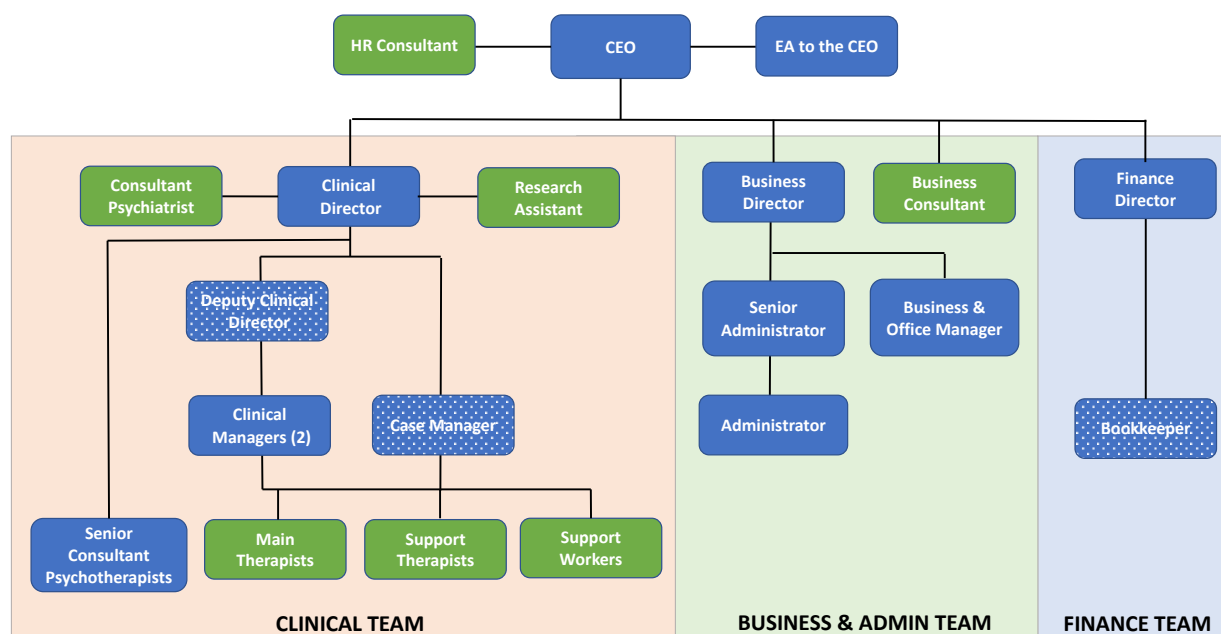
Structure, governance, and management

Governing document

CDS UK (Clinic for Dissociative Studies) is a Charitable Incorporated Organisation (CIO) (charity number 1178552) registered with the Charity Commission in May 2018. Prior to this, the organisation operated as a limited company.

Organisation

CDS UK has the following organisational structure, with new planned roles for 2022/23 indicated as patterned blocks:



We will continue to review and develop our organisational structure throughout 2022-2023 in line with the changing needs of CDS UK.

Appointment of Trustees

Trustees have been appointed with a view to their relevant experience, interests, and areas of expertise. Currently, our Board of Trustees brings specialist knowledge and experience in regard to research, clinical experience including a psychological perspective, patient experience, knowledge and experience of the NHS and voluntary sector in regard to work with people with dissociative disorders and more broadly, charity and other organisational knowledge and experience, including financial and human resources management. We plan to maintain and develop further the knowledge and expertise of our Board of Trustees.

Trustee induction and training

Training for Trustees is by practice, encouragement to attend appropriate courses and informal mentorship from other Trustees. New Trustees are given an induction pack comprising a copy of the Charity Commission 'Welcome Pack for New Trustees', a copy of the Clinic's Constitution, the minutes of at least three Trustee meetings and a Charity Trustee form stating that they acknowledge and accept their responsibilities as Trustees, which they must sign and return. They also attend briefing sessions.

Related parties and co-operation with other organisations

None of our Trustees receive remuneration or other benefit from their work as a Trustee for the charity without full Board approval. Only expenses incurred in the performance of Trustees' duties can be reimbursed. Any connection between a Trustee or a member of staff of the charity must be disclosed in the same way as

any other contractual relationship with a related party.

Financial review

The financial period from 1st April 2021 to 31st March 2022 is the accounting period covered by this report. A surplus was achieved of £337,949.

The income for work carried out by our therapists increased over the period due to an increase in the number of patients and assessments carried out by our dedicated team.

Investment policy

Currently, CDS UK did not hold any investments quoted on a Stock Exchange as all our surplus funds are held in cash. All surplus funds were held with one financial institution, but this is being reconsidered by the Trustees.

Reserves policy

The policy of the Trustees is to maintain a level of reserve that will provide a stable base from which to fund the charity's future activities, including capital expenditure. The target set is £500,000 which represents 6 months expenditure that could be drawn upon if required by the Trustees for specific purposes as agreed by them. If cash is required to meet our requirements, this can be realised from investments, including property.

The free reserves currently exceed the target level; the trustees are mindful of the need to retain funds in reserve to fund both unforeseen costs and the ongoing maintenance costs of the charity's premises. Given the anticipated level of work required in respect of the building over the coming years, the trustees consider the level of reserves held to be reasonable and appropriate.

Risk management

The Trustees have a Risk Register which details:

- an annual assessment of the principal risks and uncertainties that the charity faces;
- the establishment of policies, systems and procedures to mitigate those identified risks; and
- the implementation of procedures designed to minimise or manage any potential impact on the charity should those risks materialise.

The Risk Register is regularly reviewed and updated by the CEO and the Trustees. This register sets out the major risks to which CDS UK is exposed and the systems which have been established to mitigate those risks.

Internal financial management risks are reduced through the implementation of internal controls in respect of the recording and the authorisation of all accounting transactions. Budgets are set for all types of expenditure; these are monitored by senior management and the Trustees.

Attention is also focused on mitigating non-financial risks arising from safeguarding, fire, health and safety, security and vulnerable adult safeguarding. This is overseen by the senior management team and the Trustees.

Statement of trustees' responsibilities

The Trustees are responsible for preparing the Trustees' Report and financial statements in accordance with applicable law and with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the income and expenditure of the charitable company for that period.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in 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);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable United Kingdom Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

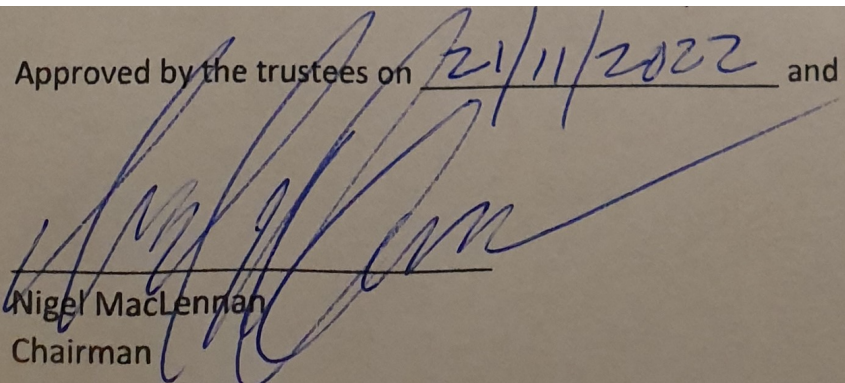
Each of the Trustees confirms that:

- so far as the Trustee is aware, there is no relevant audit information of which the charitable company's auditor is unaware; and
- the Trustee has taken all the steps that he/she ought to have taken as a Trustee in order to make himself/herself aware of any relevant audit information and to establish that the charitable company's auditor is aware of that information.

This confirmation is given and should be interpreted in accordance with the provisions of S418 of the Companies Act 2006.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees on 21/11/2022 and signed on their behalf by:


Nigel MacLennan
Chairman

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF CDS UK (CLINIC FOR DISSOCIATIVE STUDIES)

Opinion

We have audited the financial statements of CDS UK (Clinic for Dissociative Studies) for the year ended 31 March 2022 which comprise the Statement of Financial Activities, the Balance Sheet, statement of cash flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the Charity's affairs as at 31 March 2022 and of its income and expenditure for the period then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF CDS UK (CLINIC FOR DISSOCIATIVE STUDIES)

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the Charity and environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Annual Report.

We have nothing to report in respect of the following matters in relation to which the Charities Act 2011 requires us to report to you if, in our opinion:

- sufficient accounting records have not been kept;
- the financial statements are not in agreement with the accounting records and returns; or
- we have not obtained all the information and explanations necessary for the purposes of our audit.

Responsibilities of the trustees

As explained more fully in the trustees' responsibilities statement, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the Charity or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud are set out below.

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- We enquired of management, which included obtaining and reviewing supporting documentation, concerning the charity's policies and procedures relating to the internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.
- We inspected the minutes of meetings of those charged with governance.
- We reviewed the financial statement disclosures and tested these to supporting documentation to assess compliance with applicable laws and regulations.
- In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments, assessed whether the judgements made in making accounting estimates are indicative of a potential bias and tested significant transactions that are unusual or those outside the normal course of business.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF CDS UK (CLINIC FOR DISSOCIATIVE STUDIES)

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

This report is made solely to the Charity's trustees, as a body, in accordance with section 144 of the Charities Act 2011 and the regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the Charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Charity and the Charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

The logo for Goldwins, featuring the word 'Goldwins' in a stylized, cursive script font.

**Goldwins Limited
Statutory Auditor
Chartered Accountants
75 Maygrove Road
West Hampstead
London NW6 2EG**

1 December 2022

CDS UK (CLINIC FOR DISSOCIATIVE STUDIES)**Statement of financial activities**

(incorporating an income and expenditure account)

For the year ended 31 March 2022

		Unrestricted Funds £	Restricted Funds £	2022 Total Funds £	2021 Total Funds £
	Note				
Income from:					
Donations and legacies	3	31,861	-	31,861	10,294
Charitable activities:	4				
Therapy related activities		1,603,523	-	1,603,523	1,351,062
Investment income	5	79	-	79	3,364
Total income		1,635,463	-	1,635,463	1,364,720
Expenditure on:					
Charitable activities:	6				
Therapy related activities		1,297,514	-	1,297,514	951,879
Total expenditure		1,297,514	-	1,297,514	951,879
Net income	7	337,949	-	337,949	412,841
Transfers between funds		-	-	-	-
Net movement in funds		337,949	-	337,949	412,841
Reconciliation of funds:					
Total funds brought forward		1,392,086	-	1,392,086	979,245
Total funds carried forward		1,730,035	-	1,730,035	1,392,086

All of the above results are derived from continuing activities.

There were no other recognised gains or losses other than those stated above.

The attached notes form part of these financial statements.

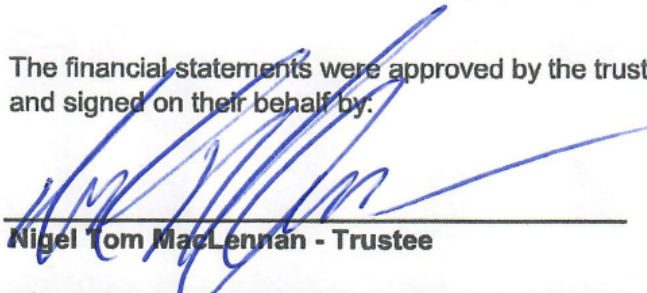
CDS UK (CLINIC FOR DISSOCIATIVE STUDIES)

Balance sheet

As at 31 March 2022

	Note	2022 £	2022 £	2021 £	2021 £
Fixed assets:					
Intangible assets	9		223,100		258,367
Tangible assets	10		<u>988,551</u>		<u>989,833</u>
			1,211,651		1,248,200
Current assets:					
Debtors	11	297,093		212,072	
Cash at bank and in hand		<u>1,095,942</u>		<u>907,395</u>	
		1,393,035		1,119,467	
Liabilities:					
Creditors: amounts falling due within one year	12	<u>(342,136)</u>		<u>(294,264)</u>	
Net current assets			<u>1,050,899</u>		<u>825,203</u>
Total assets less current liabilities			2,262,550		2,073,403
Liabilities:					
Creditors: amounts falling due after more than one year	13		<u>(532,515)</u>		<u>(681,317)</u>
Total net assets			<u>1,730,035</u>		<u>1,392,086</u>
Funds	15				
Restricted funds			-		-
Unrestricted funds:					
Revaluation			-		-
General funds		<u>1,730,035</u>		<u>1,392,086</u>	
Total unrestricted funds			<u>1,730,035</u>		<u>1,392,086</u>
Total funds			<u>1,730,035</u>		<u>1,392,086</u>

The financial statements were approved by the trustees on 21/11/2022
and signed on their behalf by:


Nigel Tom MacLennan - Trustee

Charitable Incorporated Organisation: 1178552

The attached notes form part of the financial statements.

CDS UK (CLINIC FOR DISSOCIATIVE STUDIES)**Statement of cash flows****For the year ended 31 March 2022**

	Note	2022 £	2022 £	2021 £	2021 £
Cash flows from operating activities:					
Cash generated from operations	16	335,803		485,629	
Interest paid		(20,237)		(21,704)	
Cash provided by / (used in) operating activities			315,566		463,925
Cash flows from investing activities:					
Interest/ rent/ dividends from investments		79		458	
Cash provided by / (used in) investing activities			79		458
Cash flows from financing activities:					
Loan repayments		(127,098)		(81,681)	
Cash provided by / (used in) investing activities			(127,098)		(81,681)
Change in cash and cash equivalents			188,547		382,702
Cash and cash equivalents at the beginning of the year			907,395		524,693
Cash and cash equivalents at the end of the year	17		1,095,942		907,395

CDS UK (CLINIC FOR DISSOCIATIVE STUDIES)

Notes to the financial statements

For the year ended 31 March 2022

1 Accounting policies

a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102 - effective 1 January 2015) - (Charities SORP FRS 102).

The charitable incorporated organisation meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

b) Going concern

The trustees consider that there are no material uncertainties about the charitable incorporated organisations's ability to continue as a going concern. The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

c) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred. Income received in advance for the provision of specified service is deferred until the criteria for income recognition are met.

d) Donations of gifts, services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item or received the service, any conditions associated with the donation have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), volunteer time is not recognised so refer to the trustees' annual report for more information about their contribution.

On receipt, donated gifts, professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

e) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

f) Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

CDS UK (CLINIC FOR DISSOCIATIVE STUDIES)

Notes to the financial statements

For the year ended 31 March 2022

1 Accounting policies (continued)

g) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Expenditure on charitable activities includes the costs of delivering activities undertaken to further the purposes of the charity and their associated support costs.

h) Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the charity's activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities. The bases on which support costs have been allocated are set out in note 6.

i) Goodwill

Goodwill, being the amount paid in connection with the acquisition of a business in 2014, is being amortised over its estimated useful life of ten years. The asset was initially purchased by Clinic For Dissociative Studies Limited (company no. 09093066) whose assets and liabilities were transferred to the charity on 18 October 2020.

j) Tangible fixed assets

The charity's freehold property comprises land and buildings including subsequent improvements to the property. Depreciation is not charged on the land element, which is instead subject to impairment review. No depreciation charge is made against the building and improvements as it is considered that the residual value of these is at least as great as the carrying value and not materially different to cost.

The charity operates a rolling repairs and maintenance programme to prolong the useful life of the property and to ensure that the above policy continues to be appropriate.

Other tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases

Fixtures and fittings:	25% reducing balance
Computer equipment:	25% reducing balance

k) Debtors

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

l) Taxation

The charity is exempt from tax on its charitable activities.

m) Cash at bank and in hand

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

n) Creditors and provisions

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

o) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

p) Pensions

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

CDS UK (CLINIC FOR DISSOCIATIVE STUDIES)

Notes to the financial statements

For the year ended 31 March 2022

2 Detailed comparatives for the statement of financial activities

	2021 Unrestricted Funds £	2021 Restricted Funds £	2021 Total Funds £
Income from:			
Donations and legacies	10,294	-	10,294
Charitable activities:			-
Therapy related activities	1,351,062	-	1,351,062
Investments	3,364	-	3,364
Total income	1,364,720	-	1,364,720
Expenditure on:			
Charitable activities:			
Therapy related activities	951,879	-	951,879
Total expenditure	951,879	-	951,879
Net income / expenditure	412,841	-	412,841
Transfers between funds	150	(150)	-
Net movement in funds	412,991	(150)	412,841
Total funds brought forward	979,095	150	979,245
Total funds carried forward	1,392,086	-	1,392,086

3 Income from donations and legacies

	Unrestricted £	Restricted £	2022 Total £	2021 Total £
Donations and legacies	31,861	-	31,861	294
Other income	-	-	-	10,000
	31,861	-	31,861	10,294

4 Income from charitable activities

	Unrestricted £	Restricted £	2022 Total £	2021 Total £
Therapy related activities	1,603,523	-	1,603,523	1,351,062
	1,603,523	-	1,603,523	1,351,062

5 Income from investments

	Unrestricted £	Restricted £	2022 Total £	2021 Total £
Investment income	-	-	-	2,906
Bank interest	79	-	79	458
	79	-	79	3,364

CDS UK (CLINIC FOR DISSOCIATIVE STUDIES)

Notes to the financial statements

For the year ended 31 March 2022

6 Analysis of expenditure

	Charitable activities		
	Therapy related activities	2022	2021
	£	Total	Total
	£	£	£
Wages	396,406	396,406	325,989
Social security	35,317	35,317	27,730
Pensions	15,469	15,469	11,470
Rent, rates & water	21,129	21,129	166
Insurance	6,713	6,713	5,607
Light and heat	3,854	3,854	1,494
Telephone	1,627	1,627	1,619
Office & admin costs	1,295	1,295	446
Marketing and advertising	4,735	4,735	4,793
Miscellaneous expenses	1,667	1,667	2,094
Main therapy contractors	609,900	609,900	429,484
Other clinic activities	16,550	16,550	2,373
IT costs	14,635	14,635	10,541
Repairs, maintenance & cleaning	4,380	4,380	5,479
Travel & refreshments	8,925	8,925	3,400
Consultancy fees	5,089	5,089	3,557
Bank charges	94	94	82
Goodwill amortisation	35,267	35,267	35,267
Fixtures & fittings depreciation	681	681	906
Computer equipment depreciation	601	601	801
Loan interest	20,237	20,237	21,704
Trustees' expenses	806	806	200
Legal, professional and accounting fees	92,137	92,137	56,677
Total expenditure	1,297,514	1,297,514	951,879

CDS UK (CLINIC FOR DISSOCIATIVE STUDIES)**Notes to the financial statements****For the year ended 31 March 2022****7 Net income / (expenditure) for the year**

This is stated after charging / (crediting):	2022	2021
	£	£
Depreciation	1,282	1,707
Auditor's remuneration:		
Audit fees	4,000	4,000

8 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

Staff costs were as follows:	2022	2021
	£	£
Salaries and wages	396,406	325,989
Social security costs	35,317	27,730
Employer's contribution to defined contribution pension schemes	15,469	11,470
	447,192	365,189

The following number of employees received employee benefits (excluding employer pension) during the year between:

	2022	2021
	No.	No.
£90,000 - £99,999	1	-
£80,000 - £89,999	-	1

The total employee benefits including pension contributions of the key management personnel were £97,974 (2021: £125,511).

The charity trustees were not paid or received any other benefits from employment with the Charity in the year (2021: Nil).

No charity trustee received payment for professional or other services supplied to the charity (2021: Nil).

Staff numbers

The average number of employees (head count based on number of staff employed) during the year was as follows:

	2022	2021
	No.	No.
Therapy related activities	12	11
	12	11

CDS UK (CLINIC FOR DISSOCIATIVE STUDIES)

Notes to the financial statements

For the year ended 31 March 2022

9. Intangible fixed assets

	Goodwill £
Cost	
At the start of the year	352,667
At the end of the year	352,667
Depreciation	
At the start of the year	94,300
Charge for the year	35,267
At the end of the year	129,567
Net book value	
At the end of the year	223,100
At the start of the year	258,367

All of the above assets are used for charitable purposes.

10 Tangible fixed assets

	Freehold property £	Fixtures and fittings £	Computer equipment £	Total £
Cost				
At the start of the year	984,712	5,372	4,615	994,699
Additions in the year	-	-	-	-
At the end of the year	984,712	5,372	4,615	994,699
Depreciation				
At the start of the year	-	2,653	2,213	4,866
Charge for the year	-	681	601	1,282
At the end of the year	-	3,334	2,814	6,148
Net book value				
At the end of the year	984,712	2,038	1,801	988,551
At the start of the year	984,712	2,719	2,402	989,833

All of the above assets are used for charitable purposes.

11 Debtors

	2022 £	2021 £
Trade debtors	294,207	207,608
Prepayments and accrued income	2,886	4,464
	297,093	212,072

12 Creditors: amounts falling due within one year

	2022 £	2021 £
Bank loans and overdrafts	55,385	33,681
Trade creditors	85,921	83,283
Taxation and social security	147,244	120,069
Other creditors	53,586	57,231
	342,136	294,264

CDS UK (CLINIC FOR DISSOCIATIVE STUDIES)

Notes to the financial statements

For the year ended 31 March 2022

13 Creditors: amounts falling due after more than one year

	2022 £	2021 £
Bank loans	340,222	441,024
Other creditors	192,293	240,293
	532,515	681,317

14 Analysis of net assets between funds

	General unrestricted £	Restricted £	Total funds £
Fixed assets	1,211,651	-	1,211,651
Net current assets	1,050,899	-	1,050,899
Non current liabilities	(532,515)	-	(532,515)
Net assets at 31 March 2022	1,730,035	-	1,730,035

14a Analysis of net assets between funds (prior period).

	General unrestricted £	Restricted £	Total funds £
Fixed assets	1,248,200	-	1,248,200
Net current assets	825,203	-	825,203
Non current liabilities	(681,317)	-	(681,317)
Net assets at 31 March 2021	1,392,086	-	1,392,086

15 Movements in funds

	At the start of the year £	Income £	Expenditure £	Transfers £	At the end of the year £
Restricted funds:					
Donations	-	-	-	-	-
Total restricted funds	-	-	-	-	-
Unrestricted funds:					
General funds	1,392,086	1,635,463	(1,297,514)	-	1,730,035
Total unrestricted funds	1,392,086	1,635,463	(1,297,514)	-	1,730,035
Total funds	1,392,086	1,635,463	(1,297,514)	-	1,730,035

15a Movements in funds (prior period)

	At the start of the period £	Income £	Expenditure £	Transfers £	At the end of the period £
Restricted funds:					
Donations	150	-	-	(150)	-
Total restricted funds	150	-	-	(150)	-
Unrestricted funds:					
General funds	979,095	1,364,720	(951,879)	150	1,392,086
Total unrestricted funds	979,095	1,364,720	(951,879)	150	1,392,086
Total funds	979,245	1,364,720	(951,879)	-	1,392,086

CDS UK (CLINIC FOR DISSOCIATIVE STUDIES)**Notes to the financial statements****For the year ended 31 March 2022****16 Reconciliation of net income / (expenditure) to net cash flow from operating activities**

	2022	2021
	£	£
Net income / (expenditure) for the reporting period (as per the statement of financial activities)	337,949	412,841
Depreciation and amortisation	36,549	36,974
Interest received	(79)	(458)
Interest paid	20,237	21,704
(Increase)/ decrease in debtors	(85,021)	(28,310)
Increase/ (decrease) in creditors	26,168	42,878
Net cash provided by / (used in) operating activities	<u>335,803</u>	<u>485,629</u>

17 Analysis of cash and cash equivalents

	At the start of the year £	Cash flows £	Other changes £	At the end of the year £
Cash at bank and in hand	907,395	188,547	-	1,095,942
Total cash and cash equivalents	<u>907,395</u>	<u>188,547</u>	<u>-</u>	<u>1,095,942</u>

18 Legal status of the charity

The charity is a charitable incorporated organisation.

19 Related party transactions

There are no related party transactions to disclose for 2022 (2021: none).

Accounts

CDS UK (Clinic for Dissociative Studies)

Trustees' Report and Financial Statements

	Page
Reference and administrative details of the charity	1
Trustees' report	2-6
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Statement of financial activities	10
Statement of financial position	11
Statement of cash flows	12
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CDS UK (Clinic for Dissociative Studies)
REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY
FOR THE YEAR ENDED 31 MARCH 2021

Trustees

Dr A. Conway

Dr R. E. Cureton

Dr A A TS Reinders

G A Miles

Dr S Fairweather

Mr C Nagle

Chief Executive Officer

Mark Linington, Appointed 1st April 2020

Charity registered number

1178552

Registered office

35 Tottenham Lane London N8 9BD

Independent auditor

Goldwins Limited, 75 Maygrove road, London, NW6 2EG

Bankers

Barclays Bank Plc, Edgware, Middlesex HA

CDS UK (Clinic for Dissociative Studies)
TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2021

The Trustees are pleased to present their third Trustees' Report together with the financial statements of the charitable organisation for the period from 1st April 2020 to 31st March 2021.

This report has been coordinated by our CEO and Clinical Director, Mark Linington and Chair of Trustees, Dr Ashley Conway.

Vision and values

CDS UK (Clinic for Dissociative Studies) is a clinic which provides therapeutic packages to patients experiencing dissociative disorders, in particular dissociative identity disorder (D.I.D.). These disorders arise most often develop as a response to early and prolonged extreme trauma and abuse.

CDS UK works mainly as a recognised independent provider to the UK National Health Service. CDS UK provides assessments of potential dissociative disorders, diagnoses, outpatient treatment, clinical supervision, training. At CDS UK we also run and participate in research and education initiatives, contributing to a greater understanding of dissociative disorders.

Activities

CDS UK offers a number of services including:

- Multi-disciplinary assessments to offer a formal diagnosis for those who may have a dissociative disorder and to recommend options for treatment. Our assessments include a full psychotherapeutic interview and SCID-D diagnostic assessment.
- Specialist psychotherapeutic packages for individuals, couples or families, on an intensive or non-intensive basis.
- Training, consultation and support for local health and social care professionals working with people who have dissociative disorders.
- Lectures, seminars and training events for organisations working with those with dissociative disorders.
- Forensic and court work, including risk assessments.

2020 – 2021 Highlights

During April 2020 – March 2021 we provided

- Support and consultation to professionals and potential patients seeking help and advice and a possible referral to CDS UK;
- Specialist assessments and diagnoses of individuals with dissociative disorders funded by local Clinical Commissioning Groups (CCGs);
- New and ongoing specialist therapeutic treatment packages to individuals with dissociative disorders (most often dissociative identity disorder), and where appropriate to those involved with them (e.g. partners);

CDS UK (Clinic for Dissociative Studies)
TRUSTEE'S ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2021

- Training, consultation and advice to individual professionals and teams working with people with dissociative disorders;
- Ongoing research, through recognised outcome measures, of the effectiveness of our therapeutic work with people with dissociative disorders

Public benefit

The Trustees have had regard to the guidance issued by the Charity Commission concerning public benefit. They are satisfied that the information given in this report, particularly regarding the activities undertaken when read in conjunction with the objects of the charity, demonstrates that the requirements to identify public benefit have been met.

Plans for 2021/2022

CDS UK is planning to :

To continue to provide a high quality service in the areas of work described above

To continue to develop all aspects of our service in the key areas of specialist psychotherapeutic treatment, training and education, specialist assessment, and support for professional and individuals with dissociative disorders. This includes the following objectives:

1. To further develop our team of assessors and review and further develop our assessment process;
2. To appoint an additional Clinical Manager;
3. To continue to develop our systems for professionals and individuals seeking a referral for assessment and treatment;
4. To recruit more specialist psychotherapists around the country who are able to provide high quality psychotherapeutic treatment;
5. To develop our internal and external training programmes;
6. To disseminate our work more broadly through conference and writing;

Structure, governance, and management

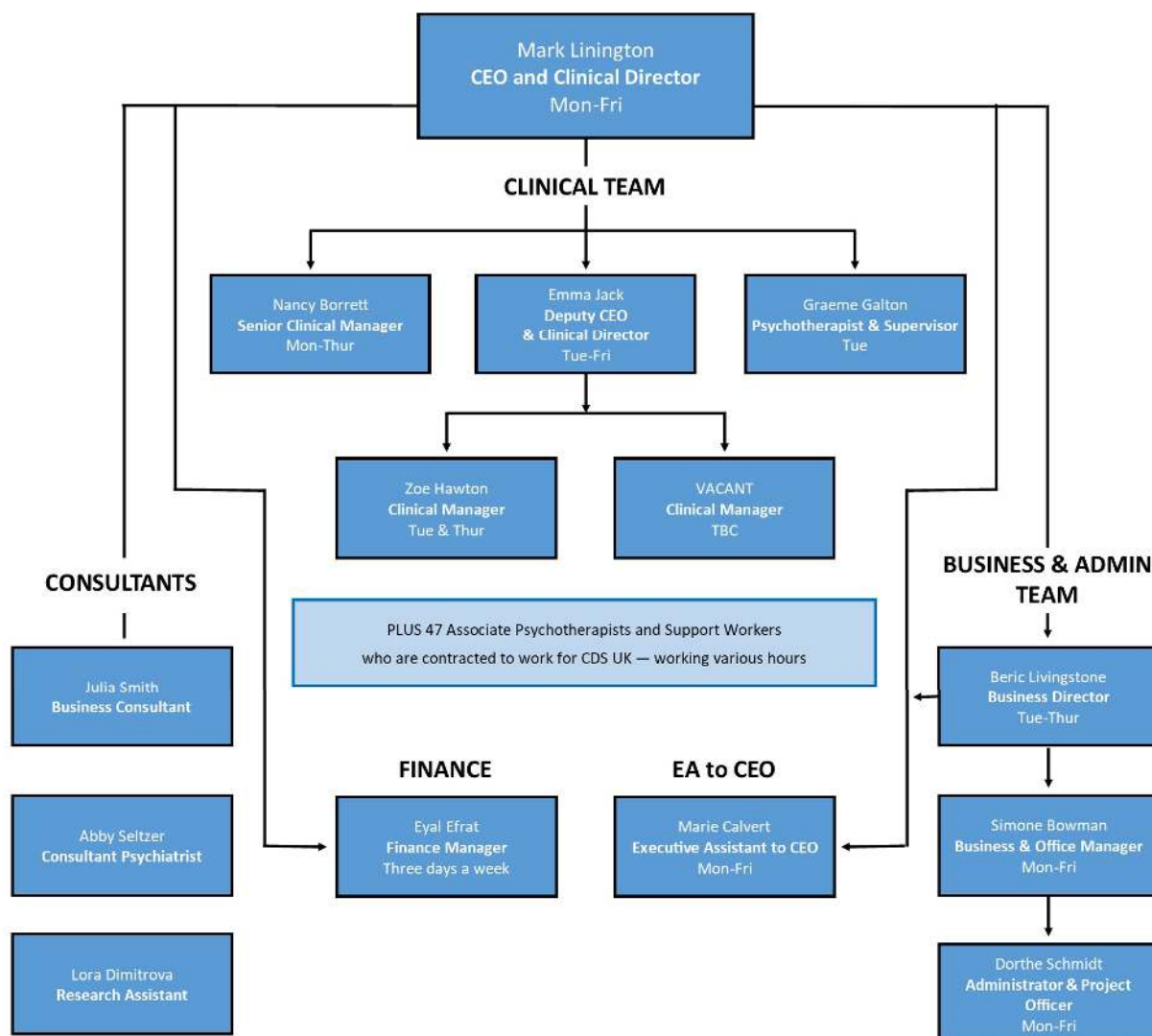
Governing document

CDS UK (Clinic for Dissociative Studies) is a Charitable Incorporated Organisation (CIO) (charity number 1178552) registered with the Charity Commission in May 2018. Prior to this, the organisation operated as a limited company.

CDS UK (Clinic for Dissociative Studies)
TRUSTEE'S ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2021

Organisation

CDS UK has the following organisational structure:



We will continue to review and develop our organisational structure throughout 2021-2022 in line with the changing needs of CDS UK.

Appointment of Trustees

Trustees have been appointed with a view to their relevant experience, interests and areas of expertise. Currently, our Board of Trustees brings specialist knowledge and experience in regard to research, clinical experience including a psychological perspective, patient experience, knowledge and experience of the NHS and voluntary sector in regard to work with people with dissociative disorders and more broadly, charity and other organisational knowledge and experience, including financial and human resources management. We plan to maintain and develop further the knowledge and expertise of our Board of Trustees.

Trustee induction and training

Training for Trustees is by practice, encouragement to attend appropriate courses and informal mentorship from other Trustees. New Trustees are given an induction pack comprising a copy of the Charity Commission 'Welcome Pack for New Trustees', a copy of the Clinic's Constitution, the minutes of at least three Trustee meetings and a Charity Trustee form stating that they acknowledge and accept their responsibilities as Trustees, which they must sign and return. They also attend briefing sessions.

Related parties and co-operation with other organisations

None of our Trustees receive remuneration or other benefit from their work as a Trustee for the charity without full Board approval. Only expenses incurred in the performance of Trustees' duties can be reimbursed. Any connection between a Trustee or a member of staff of the charity must be disclosed in the same way as any other contractual relationship with a related party.

Financial review

The financial period from 1st April 2020 to 31st March 2021 is the accounting period covered by this report. A surplus was achieved of £412,841.

The income for work carried out by our therapists increased over the period due to an increase in the number of patients and assessments carried out by our dedicated team.

Investment policy

Currently, CDS UK did not hold any investments quoted on a Stock Exchange as all our surplus funds are held in cash. All surplus funds were held with one financial institution but this is being reconsidered by the Trustees.

Reserves policy

The policy of the Trustees is to maintain a level of reserve that will provide a stable base from which to fund the charity's future activities, including capital expenditure. The board aims to hold 3-6 months expenditure as free reserves that could be drawn upon if required by the Trustees for specific purposes as agreed by them. If cash is required to meet our requirements, this can be realised from investments, including property.

The free reserves currently exceed the target level; the trustees are mindful of the need to retain funds in reserve to fund both unforeseen costs and the ongoing maintenance costs of the charity's premises. Given the anticipated level of work required in respect of the building over the coming years, the trustees consider the level of reserves held to be reasonable and appropriate.

Risk management

The Trustees have a Risk Register which details:

- an annual assessment of the principal risks and uncertainties that the charity faces;
- the establishment of policies, systems and procedures to mitigate those identified risks; and
- the implementation of procedures designed to minimise or manage any potential impact on the charity should those risks materialise.

The Risk Register is regularly reviewed and updated by the CEO and the Trustees. This register sets out the major risks to which CDS UK is exposed and the systems which have been established to mitigate those risks.

Internal financial management risks are reduced through the implementation of internal controls in respect of the recording and the authorisation of all accounting transactions. Budgets are set for all types of expenditure; these are monitored by senior management and the Trustees.

Attention is also focused on mitigating non-financial risks arising from safeguarding, fire, health and safety,

security and vulnerable adult safeguarding. This is overseen by the senior management team and the Trustees.

Statement of trustees' responsibilities

The Trustees are responsible for preparing the Trustees' Report and financial statements in accordance with applicable law and with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the income and expenditure of the charitable company for that period.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in 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);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable United Kingdom Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Each of the Trustees confirms that:

- so far as the Trustee is aware, there is no relevant audit information of which the charitable company's auditor is unaware; and
- the Trustee has taken all the steps that he/she ought to have taken as a Trustee in order to make himself/herself aware of any relevant audit information and to establish that the charitable company's auditor is aware of that information.

This confirmation is given and should be interpreted in accordance with the provisions of S418 of the Companies Act 2006.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees on 08 Feb 2022 and signed on there behalf by:



Ashley Conway
Chairman

Opinion

We have audited the financial statements of CDS UK (Clinic for Dissociative Studies) for the year ended 31 March 2021 which comprise the Statement of Financial Activities, the Balance Sheet, statement of cash flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the Charity's affairs as at 31 March 2021 and of its income and expenditure for the period then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the Charity and environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Annual Report.

We have nothing to report in respect of the following matters in relation to which the Charities Act 2011 requires us to report to you if, in our opinion:

- sufficient accounting records have not been kept;
- the financial statements are not in agreement with the accounting records and returns; or
- we have not obtained all the information and explanations necessary for the purposes of our audit.

Responsibilities of the trustees

As explained more fully in the trustees' responsibilities statement, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the Charity or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud are set out below.

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- We enquired of management, which included obtaining and reviewing supporting documentation, concerning the charity's policies and procedures relating to the internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.
- We inspected the minutes of meetings of those charged with governance.
- We reviewed the financial statement disclosures and tested these to supporting documentation to assess compliance with applicable laws and regulations.
- In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments, assessed whether the judgements made in making accounting estimates are indicative of a potential bias and tested significant transactions that are unusual or those outside the normal course of business.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

This report is made solely to the Charity's trustees, as a body, in accordance with section 144 of the Charities Act 2011 and the regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the Charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Charity and the Charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

The logo for Goldwins is written in a stylized, cursive script. The 'G' is large and loops around the 'o', and the 's' at the end has a long, sweeping tail.

Goldwins Limited
Statutory Auditor
Chartered Accountants
75 Maygrove Road
West Hampstead
London NW6 2EG

8 February 2022

CDS UK (CLINIC FOR DISSOCIATIVE STUDIES)**Statement of financial activities**

(incorporating an income and expenditure account)

For the year ended 31 March 2021

	Note	Unrestricted Funds £	Restricted Funds £	2021 Total Funds £	2020 Total Funds £
Income from:					
Donations and legacies	3	10,294	-	10,294	303
Charitable activities:	4				
Therapy related activities		1,351,062	-	1,351,062	871,534
Investment income	5	3,364	-	3,364	4,020
Total income		1,364,720	-	1,364,720	875,857
Expenditure on:					
Charitable activities:	6				
Therapy related activities		951,879	-	951,879	740,339
Total expenditure		951,879	-	951,879	740,339
Net income	7	412,841	-	412,841	135,518
Transfers between funds		150	(150)	-	-
Net movement in funds		412,991	(150)	412,841	135,518
Reconciliation of funds:					
Total funds brought forward		979,095	150	979,245	843,727
Total funds carried forward		1,392,086	-	1,392,086	979,245

All of the above results are derived from continuing activities.

There were no other recognised gains or losses other than those stated above.

The attached notes form part of these financial statements.

CDS UK (CLINIC FOR DISSOCIATIVE STUDIES)**Balance sheet****As at 31 March 2021**

	Note	2021 £	2021 £	2020 £	2020 £
Fixed assets:					
Intangible assets	9		258,367		293,634
Tangible assets	10		989,833		991,540
			<u>1,248,200</u>		<u>1,285,174</u>
Current assets:					
Debtors	11	212,072		183,762	
Cash at bank and in hand		<u>907,395</u>		<u>524,693</u>	
		<u>1,119,467</u>		<u>708,455</u>	
Liabilities:					
Creditors: amounts falling due within one year	12	<u>(294,264)</u>		<u>(248,380)</u>	
Net current assets			<u>825,203</u>		<u>460,075</u>
Total assets less current liabilities			<u>2,073,403</u>		<u>1,745,249</u>
Liabilities:					
Creditors: amounts falling due after more than one year	13		<u>(681,317)</u>		<u>(766,004)</u>
Total net assets			<u><u>1,392,086</u></u>		<u><u>979,245</u></u>
Funds	15				
Restricted funds			-		150
Unrestricted funds:					
Revaluation		-		-	
General funds		<u>1,392,086</u>		<u>979,095</u>	
Total unrestricted funds			<u>1,392,086</u>		<u>979,095</u>
Total funds			<u><u>1,392,086</u></u>		<u><u>979,245</u></u>

The financial statements were approved by the trustees on 6/2/22.....
and signed on their behalf by:



Dr A Conway- Trustee

Charitable Incorporated Organisation: 1178552

The attached notes form part of the financial statements.

CDS UK (CLINIC FOR DISSOCIATIVE STUDIES)**Statement of cash flows****For the year ended 31 March 2021**

	Note	2021 £	2021 £	2020 £	2020 £
Cash flows from operating activities:					
Cash generated from operations	16	485,629		178,475	
Interest paid		(21,704)		(19,046)	
Cash provided by / (used in) operating activities			463,925		159,429
Cash flows from investing activities:					
Interest/ rent/ dividends from investments		458		1,060	
Cash provided by / (used in) investing activities			458		1,060
Cash flows from financing activities:					
Loan repayments		(81,681)		(115,214)	
Cash provided by / (used in) investing activities			(81,681)		(115,214)
Change in cash and cash equivalents			382,702		45,275
Cash and cash equivalents at the beginning of the year			524,693		479,418
Cash and cash equivalents at the end of the year	17		907,395		524,693

CDS UK (CLINIC FOR DISSOCIATIVE STUDIES)

Notes to the financial statements

For the year ended 31 March 2021

1 Accounting policies

a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102 - effective 1 January 2015) - (Charities SORP FRS 102).

The charitable incorporated organisation meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

b) Going concern

The trustees consider that there are no material uncertainties about the charitable incorporated organisations's ability to continue as a going concern. The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

c) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred. Income received in advance for the provision of specified service is deferred until the criteria for income recognition are met.

d) Donations of gifts, services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item or received the service, any conditions associated with the donation have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), volunteer time is not recognised so refer to the trustees' annual report for more information about their contribution.

On receipt, donated gifts, professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

e) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

f) Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

CDS UK (CLINIC FOR DISSOCIATIVE STUDIES)

Notes to the financial statements

For the year ended 31 March 2021

1 Accounting policies (continued)

g) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Expenditure on charitable activities includes the costs of delivering activities undertaken to further the purposes of the charity and their associated support costs.

h) Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the charity's activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities. The bases on which support costs have been allocated are set out in note 6.

i) Goodwill

Goodwill, being the amount paid in connection with the acquisition of a business in 2014, is being amortised over its estimated useful life of ten years. The asset was initially purchased by Clinic For Dissociative Studies Limited (company no. 09093066) whose assets and liabilities were transferred to the charity on 18 October 2019.

j) Tangible fixed assets

The charity's freehold property comprises land and buildings including subsequent improvements to the property. Depreciation is not charged on the land element, which is instead subject to impairment review. No depreciation charge is made against the building and improvements as it is considered that the residual value of these is at least as great as the carrying value and not materially different to cost.

The charity operates a rolling repairs and maintenance programme to prolong the useful life of the property and to ensure that the above policy continues to be appropriate.

Other tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases

Fixtures and fittings:	25% reducing balance
Computer equipment:	25% reducing balance

k) Debtors

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

l) Taxation

The charity is exempt from tax on its charitable activities.

m) Cash at bank and in hand

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

n) Creditors and provisions

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

o) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

p) Pensions

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

CDS UK (CLINIC FOR DISSOCIATIVE STUDIES)

Notes to the financial statements

For the year ended 31 March 2021

2 Detailed comparatives for the statement of financial activities

	2020 Unrestricted Funds £	2020 Restricted Funds £	2020 Total Funds £
Income from:			
Donations and legacies	303	-	303
Charitable activities:			-
Therapy related activities	871,534	-	871,534
Investments	4,020	-	4,020
Total income	875,857	-	875,857
Expenditure on:			
Charitable activities:			
Therapy related activities	740,339	-	740,339
Total expenditure	740,339	-	740,339
Net income / expenditure	135,518	-	135,518
Transfers between funds	-	-	-
Net movement in funds	135,518	-	135,518
Total funds brought forward	843,577	150	843,727
Total funds carried forward	979,095	150	979,245

3 Income from donations and legacies

	Unrestricted £	Restricted £	2021 Total £	2020 Total £
Donations and legacies	294	-	294	303
Other income	10,000	-	10,000	-
	10,294	-	10,294	303

4 Income from charitable activities

	Unrestricted £	Restricted £	2021 Total £	2020 Total £
Therapy related activities	1,351,062	-	1,351,062	871,534
	1,351,062	-	1,351,062	871,534

5 Income from investments

	Unrestricted £	Restricted £	2021 Total £	2020 Total £
Investment income	2,906	-	2,906	2,960
Bank interest	458	-	458	1,060
	3,364	-	3,364	4,020

CDS UK (CLINIC FOR DISSOCIATIVE STUDIES)

Notes to the financial statements

For the year ended 31 March 2021

6 Analysis of expenditure

	Charitable activities		
	Therapy related	2021	2020
	activities	Total	Total
	£	£	£
Wages	325,989	325,989	243,641
Social security	27,730	27,730	25,145
Pensions	11,470	11,470	9,413
Rent, rates & water	166	166	(13,506)
Insurance	5,607	5,607	3,140
Light and heat	1,494	1,494	1,551
Telephone	1,619	1,619	1,520
Office & admin costs	446	446	1,455
Marketing and advertising	4,793	4,793	3,509
Miscellaneous expenses	2,094	2,094	1,003
Main therapy contractors	429,484	429,484	337,225
Other clinic activities	2,373	2,373	12,987
IT costs	10,541	10,541	19,044
Repairs, maintenance & cleaning	5,479	5,479	10,405
Travel & refreshments	3,400	3,400	1,966
Consultancy fees	3,557	3,557	5,478
Bank charges	82	82	111
Goodwill amortisation	35,267	35,267	26,450
Fixtures & fittings depreciation	906	906	837
Computer equipment depreciation	801	801	625
Loan interest	21,704	21,704	19,046
Trustees' expenses	200	200	155
Legal, professional and accounting fees	56,677	56,677	29,139
Total expenditure	951,879	951,879	740,339

CDS UK (CLINIC FOR DISSOCIATIVE STUDIES)
Notes to the financial statements
For the year ended 31 March 2021

7 Net income / (expenditure) for the year

This is stated after charging / (crediting):	2021	2020
	£	£
Depreciation	1,707	1,462
Auditor's remuneration:		
Audit fees	4,000	5,000

8 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

Staff costs were as follows:	2021	2020
	£	£
Salaries and wages	325,989	243,641
Social security costs	27,730	25,145
Employer's contribution to defined contribution pension schemes	11,470	9,413
	365,189	278,199

The following number of employees received employee benefits (excluding employer pension) during the year between:

	2021	2020
	No.	No.
£80,000 - £89,999	1	-

The total employee benefits including pension contributions of the key management personnel were £125,511 (2020: £65,253).

The charity trustees were not paid or received any other benefits from employment with the Charity in the year (2020: Nil).

No charity trustee received payment for professional or other services supplied to the charity (2020: Nil).

Staff numbers

The average number of employees (head count based on number of staff employed) during the year was as follows:

	2021	2020
	No.	No.
Therapy related activities	11	9
	11	9

CDS UK (CLINIC FOR DISSOCIATIVE STUDIES)
Notes to the financial statements
For the year ended 31 March 2021

9. Intangible fixed assets

	Goodwill £
Cost	
At the start of the year	352,667
At the end of the year	352,667
Depreciation	
At the start of the year	59,033
Charge for the year	35,267
At the end of the year	94,300
Net book value	
At the end of the year	258,367
At the start of the year	293,634

All of the above assets are used for charitable purposes.

10 Tangible fixed assets

	Freehold property £	Fixtures and fittings £	Computer equipment £	Total £
Cost				
At the start of the year	984,712	5,372	4,615	994,699
Additions in the year	-	-	-	-
At the end of the year	<u>984,712</u>	<u>5,372</u>	<u>4,615</u>	994,699
Depreciation				
At the start of the year	-	1,747	1,412	3,159
Charge for the year	-	906	801	1,707
At the end of the year	<u>-</u>	<u>2,653</u>	<u>2,213</u>	4,866
Net book value				
At the end of the year	<u>984,712</u>	<u>2,719</u>	<u>2,402</u>	989,833
At the start of the year	<u>984,712</u>	<u>3,625</u>	<u>3,203</u>	991,540

All of the above assets are used for charitable purposes.

11 Debtors

	2021 £	2020 £
Trade debtors	207,608	180,621
Prepayments and accrued income	4,464	3,141
	<u>212,072</u>	<u>183,762</u>

12 Creditors: amounts falling due within one year

	2021 £	2020 £
Bank loans and overdrafts	33,681	30,675
Trade creditors	83,283	54,978
Taxation and social security	120,069	103,407
Other creditors	57,231	59,320
	<u>294,264</u>	<u>248,380</u>

CDS UK (CLINIC FOR DISSOCIATIVE STUDIES)

Notes to the financial statements

For the year ended 31 March 2021

13 Creditors: amounts falling due after more than one year

	2021 £	2020 £
Bank loans	441,024	477,711
Other creditors	240,293	288,293
	681,317	766,004

14 Analysis of net assets between funds

	General unrestricted £	Restricted £	Total funds £
Fixed assets	1,248,200	-	1,248,200
Net current assets	825,203	-	825,203
Non current liabilities	(681,317)	-	(681,317)
Net assets at 31 March 2021	1,392,086	-	1,392,086

14a Analysis of net assets between funds (prior period).

	General unrestricted £	Restricted £	Total funds £
Fixed assets	1,285,174	-	1,285,174
Net current assets	459,925	150	460,075
Non current liabilities	(766,004)	-	(766,004)
Net assets at 31 March 2020	979,095	150	979,245

15 Movements in funds

	At the start of the year £	Income £	Expenditure £	Transfers £	At the end of the year £
Restricted funds:					
Donations	150	-	-	(150)	-
Total restricted funds	150	-	-	(150)	-
Unrestricted funds:					
General funds	979,095	1,364,720	(951,879)	150	1,392,086
Total unrestricted funds	979,095	1,364,720	(951,879)	150	1,392,086
Total funds	979,245	1,364,720	(951,879)	-	1,392,086

15a Movements in funds (prior period)

	At the start of the period £	Income £	Expenditure £	Transfers £	At the end of the period £
Restricted funds:					
Donations	150	-	-	-	150
Total restricted funds	150	-	-	-	150
Unrestricted funds:					
General funds	843,577	875,857	(740,339)	-	979,095
Total unrestricted funds	843,577	875,857	(740,339)	-	979,095
Total funds	843,727	875,857	(740,339)	-	979,245

CDS UK (CLINIC FOR DISSOCIATIVE STUDIES)
Notes to the financial statements
For the year ended 31 March 2021

16 Reconciliation of net income / (expenditure) to net cash flow from operating activities

	2021	2020
	£	£
Net income / (expenditure) for the reporting period (as per the statement of financial activities)	412,841	135,518
Depreciation and amortisation	36,974	27,912
Interest received	(458)	(1,060)
Interest paid	21,704	19,046
(Increase)/ decrease in debtors	(28,310)	(11,505)
Increase/ (decrease) in creditors	42,878	8,564
Net cash provided by / (used in) operating activities	485,629	178,475

17 Analysis of cash and cash equivalents

	At the start of the year £	Cash flows £	Other changes £	At the end of the year £
Cash at bank and in hand	524,693	382,702	-	907,395
Total cash and cash equivalents	524,693	382,702	-	907,395

18 Legal status of the charity

The charity is a charitable incorporated organisation.

19 Related party transactions

There are no related party transactions to disclose for 2021 (2020: none).