

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 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;

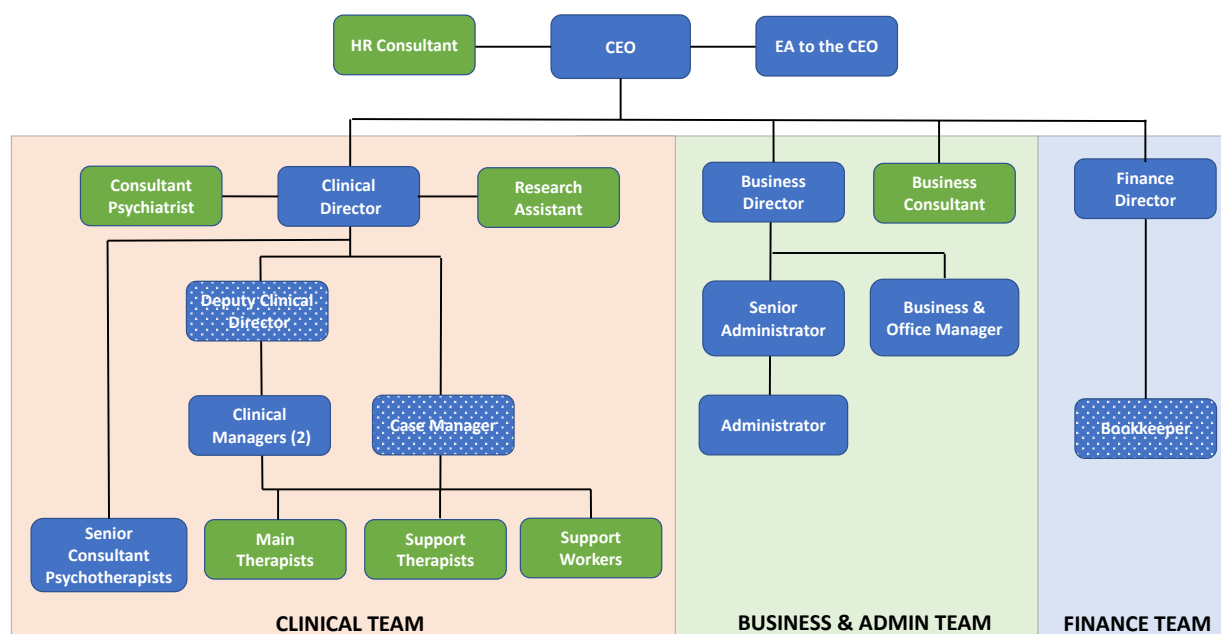
Structure, governance, and management

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.

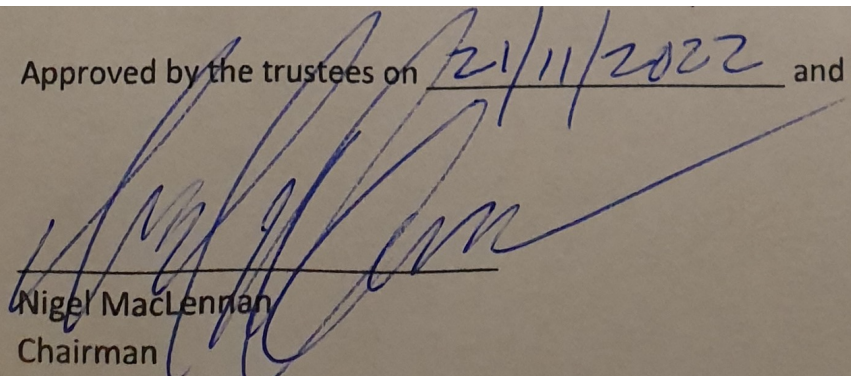
Each of the Trustees confirms that:

- 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>
			<u>1,211,651</u>		<u>1,248,200</u>
Current assets:					
Debtors	11	297,093		212,072	
Cash at bank and in hand		<u>1,095,942</u>		<u>907,395</u>	
		<u>1,393,035</u>		<u>1,119,467</u>	
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			<u>2,262,550</u>		<u>2,073,403</u>
Liabilities:					
Creditors: amounts falling due after more than one year	13		<u>(532,515)</u>		<u>(681,317)</u>
Total net assets			<u><u>1,730,035</u></u>		<u><u>1,392,086</u></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><u>1,730,035</u></u>		<u><u>1,392,086</u></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).