

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.

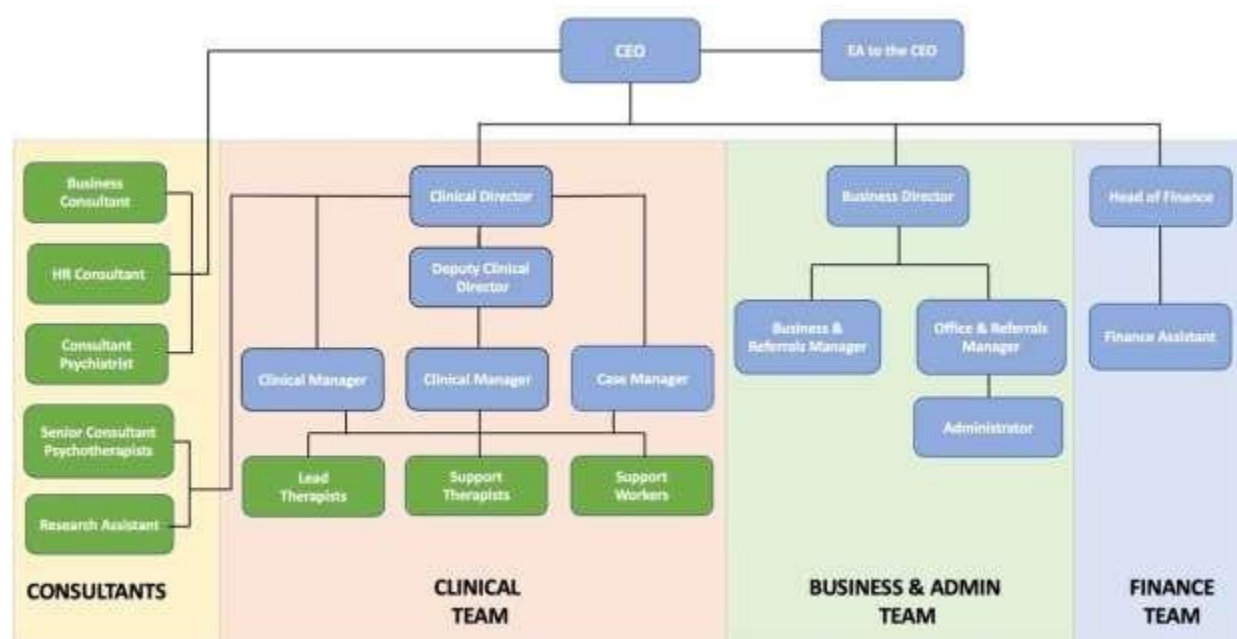
Structure, governance, and management

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

CDS UK (CLINIC FOR DISSOCIATIVE STUDIES)

Notes to the financial statements

For the year ended 31 March 2024

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 2024

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	352,667
At the end of the year	352,667
Amortisation	
At the start of the year	164,834
Charge for the year	35,267
At the end of the year	200,101
Net book value	
At the end of the year	152,566
At the start of the year	187,833

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	984,712	1,568	986,280
Depreciation			
At the start of the year	-	-	-
Charge for the year	-	300	300
Disposals in the year	-	-	-
At the end of the year	-	300	300
Net book value			
At the end of the year	984,712	1,268	985,980
At the start of the year	984,712	-	984,712

All of the above assets are used for charitable purposes.

11 Debtors

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

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	53,430	55,713
	406,839	400,010

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
	<u>287,885</u>	<u>4 07,515</u>

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	<u>2,388,716</u>	<u>21,059</u>	<u>2,409,775</u>

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	<u>2,093,075</u>	<u>-</u>	<u>2,093,075</u>

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	<u>-</u>	<u>-</u>	<u>(3,942)</u>	<u>25,001</u>	<u>21,059</u>
Unrestricted funds:					
General funds	2,093,075	2,174,390	(1,853,748)	(25,001)	2,388,716
Total unrestricted funds	<u>2,093,075</u>	<u>2,174,390</u>	<u>(1,853,748)</u>	<u>(25,001)</u>	<u>2,388,716</u>
Total funds	<u>2,093,075</u>	<u>2,174,390</u>	<u>(1,857,690)</u>	<u>-</u>	<u>2,409,775</u>

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	<u>1,730,035</u>	<u>2,018,986</u>	<u>(1,655,946)</u>	<u>-</u>	<u>2,093,075</u>
Total funds	<u>1,730,035</u>	<u>2,018,986</u>	<u>(1,655,946)</u>	<u>-</u>	<u>2,093,075</u>

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 Lington, the CEO of the charity. (2023: Nil)