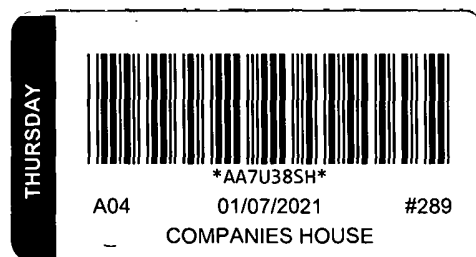


Company registration number: 12186166

**Emotions Clinic, Education and Training Centre CIC**  
**Company limited by guarantee**

**Unaudited filleted financial statements**

**31 March 2021**



**Emotions Clinic, Education and Training Centre CIC**  
**Company limited by guarantee**

**Contents**

	<b>Page</b>
Statement of financial position	<b>1 - 2</b>
Notes to the financial statements	<b>3 - 5</b>

**Emotions Clinic, Education and Training Centre CIC**  
**Company limited by guarantee**

**Statement of financial position**  
**31 March 2021**

	Note	31/03/21 £	£	31/03/20 £	£
<b>Current assets</b>					
Cash at bank and in hand		4,520		-	
		<u>4,520</u>		<u>-</u>	
<b>Creditors: amounts falling due within one year</b>	6	(1,989)		-	
<b>Net current assets/(liabilities)</b>			2,531		-
<b>Total assets less current liabilities</b>			<u>2,531</u>		<u>-</u>
<b>Net assets</b>			<u>2,531</u>		<u>-</u>
<b>Capital and reserves</b>					
Profit and loss account			2,531		-
<b>Members funds</b>			<u>2,531</u>		<u>-</u>

For the year ending 31 March 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

**Director's responsibilities:**

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The director acknowledges their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with Section 1A of FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

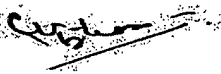
In accordance with section 444 of the Companies Act 2006, the statement of income and retained earnings has not been delivered.

**The notes on pages 3 to 5 form part of these financial statements.**

**Emotions Clinic, Education and Training Centre CIC**  
**Company limited by guarantee**

**The notes on pages 3 to 5 form part of these financial statements.**  
**Statement of financial position (continued)**  
**31 March 2021**

These financial statements were approved by the board of directors and authorised for issue on 28 June 2021, and are signed on behalf of the board by:



Dr K Chandiramani  
Director

Company registration number: 12186166

**Emotions Clinic, Education and Training Centre CIC**  
**Company limited by guarantee**

**Notes to the financial statements**  
**Year ended 31 March 2021**

**1. General information**

The company is a private company limited by guarantee, registered in England. The address of the registered office is 1 Lawson Terrace, Knutton, Newcastle under Lyme, Staffordshire, ST5 6DS.

**2. Statement of compliance**

These financial statements have been prepared in compliance with the provisions of FRS 102, Section 1A, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'. The Triennial review 2017 amendments to the standard have been early adopted.

**3. Accounting policies**

**Basis of preparation**

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

The financial statements are prepared in sterling, which is the functional currency of the entity.

**Turnover**

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer (usually on despatch of the goods); the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity; and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

**Taxation**

The taxation expense represents the aggregate amount of current and deferred tax recognised in the reporting period. Tax is recognised in the statement of comprehensive income, except to the extent that it relates to items recognised in other comprehensive income or directly in capital and reserves. In this case, tax is recognised in other comprehensive income or directly in capital and reserves, respectively.

Current tax is recognised on taxable profit for the current and past periods. Current tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

Deferred tax is recognised in respect of all timing differences at the reporting date. Unrelieved tax losses and other deferred tax assets are recognised to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date that are expected to apply to the reversal of the timing difference.

**Emotions Clinic, Education and Training Centre CIC**  
**Company limited by guarantee**

**Notes to the financial statements (continued)**  
**Year ended 31 March 2021**

**Financial instruments**

A financial asset or a financial liability is recognised only when the company becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Debt instruments are subsequently measured at amortised cost.

Where investments in non-convertible preference shares and non-puttable ordinary shares or preference shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in profit or loss. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in profit or loss, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss immediately.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised in profit or loss immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

**Defined contribution plans**

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised in finance costs in profit or loss in the period in which it arises.

**4. Limited by guarantee**

The company is a Community Interest Company limited by guarantee and consequently does not have share capital. Each of the members is liable to contribute an amount not exceeding £10 towards the assets of the company in the event of liquidation.

**5. Employee numbers**

The average number of persons employed by the company during the year amounted to 3 (2020: 1).

**Emotions Clinic, Education and Training Centre CIC**  
**Company limited by guarantee**

**Notes to the financial statements (continued)**  
**Year ended 31 March 2021**

**6. Creditors: amounts falling due within one year**

	<b>31/03/21</b>	<b>31/03/20</b>
	<b>£</b>	<b>£</b>
Corporation tax	594	-
Social security and other taxes	104	-
Other creditors	1,291	-
	<u>1,989</u>	<u>-</u>

**7. Directors advances, credits and guarantees**

During the year the director entered into the following advances and credits with the company:

**Year ended 31/03/21**

	Balance brought forward	Advances /(credits) to the director	Balance o/standing
	<b>£</b>	<b>£</b>	<b>£</b>
Dr K Chandiramani	-	(360)	(360)
	<u>-</u>	<u>(360)</u>	<u>(360)</u>

**Period ended 31/03/20**

	Balance brought forward	Advances /(credits) to the director	Balance o/standing
	<b>£</b>	<b>£</b>	<b>£</b>
Dr K Chandiramani	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>

000 144/15

**CIC 34****Community Interest Company Report**

**For official use**  
(Please leave blank)

*Please  
complete in  
typescript, or  
in bold black  
capitals.*

**Company Name in  
full**

Emotions Clinic, Education and Training Centre CIC

**Company Number**

12186166

**Year Ending**

31 March 2021

*(The date format is required in full)*

**Please ensure the company name is consistent with the company name entered on the accounts.**

This template illustrates what the Regulator of Community Interest Companies considers to be best practice for completing a simplified community interest company report. All such reports must be delivered in accordance with section 34 of the Companies (Audit, Investigations and Community Enterprise) Act 2004 and contain the information required by Part 7 of the Community Interest Company Regulations 2005. For further guidance see chapter 8 of the Regulator's guidance notes and the alternate example provided for a more complex company with more detailed notes.

**(N.B. A Filing Fee of £15 is payable on this document. Please enclose a cheque or postal order payable to Companies House)**

**PART 1 - GENERAL DESCRIPTION OF THE COMPANY'S ACTIVITIES AND IMPACT**

In the space provided below, please insert a general account of the company's activities in the financial year to which the report relates, including a description of how they have benefited the community.

The CIC run seminars, conduct workshops, conferences, open days and other similar events. The field of psychotherapy can benefit from the knowledge from literature, philosophy and spirituality. An effort is made to incorporate such knowledge for stress management of not just psychiatric patients but the general population as well.

(If applicable, please just state "A social audit report covering these points is attached").

*(Please continue on separate continuation sheet if necessary.)*



**PART 2 – CONSULTATION WITH STAKEHOLDERS** – Please indicate who the company's stakeholders are; how the stakeholders have been consulted and what action, if any, has the company taken in response to feedback from its consultations? If there has been no consultation, this should be made clear.

The company's stakeholders are its psychiatric patients and the general population. The stakeholders have been consulted by face to face appointments as well as telephone and video call appointments.

*(If applicable, please just state "A social audit report covering these points is attached").*

**PART 3 – DIRECTORS' REMUNERATION** – if you have provided full details in your accounts you need not reproduce it here. Please clearly identify the information within the accounts and confirm that, "There were no other transactions or arrangements in connection with the remuneration of directors, or compensation for director's loss of office, which require to be disclosed" (See example with full notes). If no remuneration was received you must state that "no remuneration was received" below.

Directors' remuneration amounted to £12,825 for the year ended 31 December 2021. The directors' remuneration is for actual consultancy services in seeing patients.

There were no other transactions or arrangements in connection with the remuneration of directors, or compensation for director's loss of office, which require to be disclosed.

**PART 4 – TRANSFERS OF ASSETS OTHER THAN FOR FULL CONSIDERATION** – Please insert full details of any transfers of assets other than for full consideration e.g. Donations to outside bodies. If this does not apply you must state that "no transfer of assets other than for full consideration has been made" below.

No transfer of assets other than for full consideration has been made.

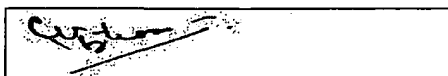
*(Please continue on separate continuation sheet if necessary.)*

**PART 5 – SIGNATORY (Please note this must be a live signature)**

**(DD/MM/YY)**

**The original report must be signed by a director or secretary of the company**

Signed



Date

29/06/21

**Please note that it is a legal requirement for the date format to be provided in full throughout the CIC34 report.**

**Applications will be rejected if this information is incorrect.**

*Office held (delete as appropriate) Director*

You do not have to give any contact information in the box opposite but if you do, it will help the Registrar of Companies to contact you if there is a query on the form. The contact information that you give will be visible to searchers of the public record.

General & Medical Accountants Limited

The Wedgwood Big House, 1 Moorland Road

Stoke on Trent, Staffordshire, ST6 1DJ

Tel 01782 382749

DX Number

DX Exchange

**When you have completed and signed the form, please attach it to the accounts and send both forms by post to the Registrar of Companies at:**

*For companies registered in England and Wales:* Companies House, Crown Way, Cardiff, CF14 3UZ  
DX 33050 Cardiff

*For companies registered in Scotland:* Companies House, 4<sup>th</sup> Floor, Edinburgh Quay 2, 139  
Fountainbridge, Edinburgh, EH3 9FF DX 235 Edinburgh or LP – 4 Edinburgh 2

*For companies registered in Northern Ireland:* Companies House, 2nd Floor, The Linenhall, 32-38  
Linenhall Street, Belfast, BT2 8BG

**(N.B. Please enclose a cheque for £15 payable to Companies House)**