

**COMMUNITY ACTION FOR LOCALLY MANAGING STRESS**

**Report of the Trustees and Financial Statements**

**Year Ended 31 December 2023**

**Company Number NI031738**

**Charity Number XR 43980**

# COMMUNITY ACTION FOR LOCALLY MANAGING STRESS

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# COMMUNITY ACTION FOR LOCALLY MANAGING STRESS

Charity Reference and Administrative Details Year Ended 31 December 2023

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Charity registration number	NIC107011
Company registration number	NI031738
Trustees	Nikki Yau Ted Curley Susan McLaughlin Yvonne Barr Marie Brown Derek Moore
Chief executive officer	Elaine Porteous
Registered office	8 Crawford Square Derry BT48 7HR
Auditor	L Duffy & Co 12 Queen Street Derry BT48 7EG
Solicitor	Caldwell & Robinson 10-12 Artillery Street Derry BT48 6RG
Bankers	Bank of Ireland Culmore Road Derry

# **COMMUNITY ACTION FOR LOCALLY MANAGING STRESS**

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

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The Trustees, who are also the directors under the provisions of the Companies Act 2006 present their report and the audited financial statements for the year ended 31 December 2023. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" in preparing the annual report and financial statements of the charity.

### **Governing Document**

Community Action For Locally Managing Stress (known as 'CALMS') is a charitable company limited by guarantee, incorporated on the 5 December 1996 and accepted as a charity by the Inland Revenue. The company was registered with the new Charity Commission for Northern Ireland (Regulator of Charities in Northern Ireland) on the 4 June 2018.

The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up, members are required to contribute an amount not exceeding £1. The number of members at the 31st December 2023 was 5, but increased to 6 by 4 November 2024.

The charitable objects of the charity are the preservation and protection of health of the people in the North West of Ireland who suffer from stress generally as well as those affected directly or indirectly by violence and to advance the education of the public in and about the cause of stress and its management within the community, by and in particular, associating the statutory authorities, community and voluntary organisations and the inhabitants in a common effort to improve health education and through the provision of social services, educational and recreational facilities and practical assistance with the object of improving the conditions of life for the said inhabitants.

The charity meets the public benefit test, as the organisation provides services, which can be accessed by members of the public who are in need of such services (as per guidance issued by Charity Commission).

# COMMUNITY ACTION FOR LOCALLY MANAGING STRESS

## Report of the Trustees for the Year Ended 31 December 2023

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### Objectives and activities

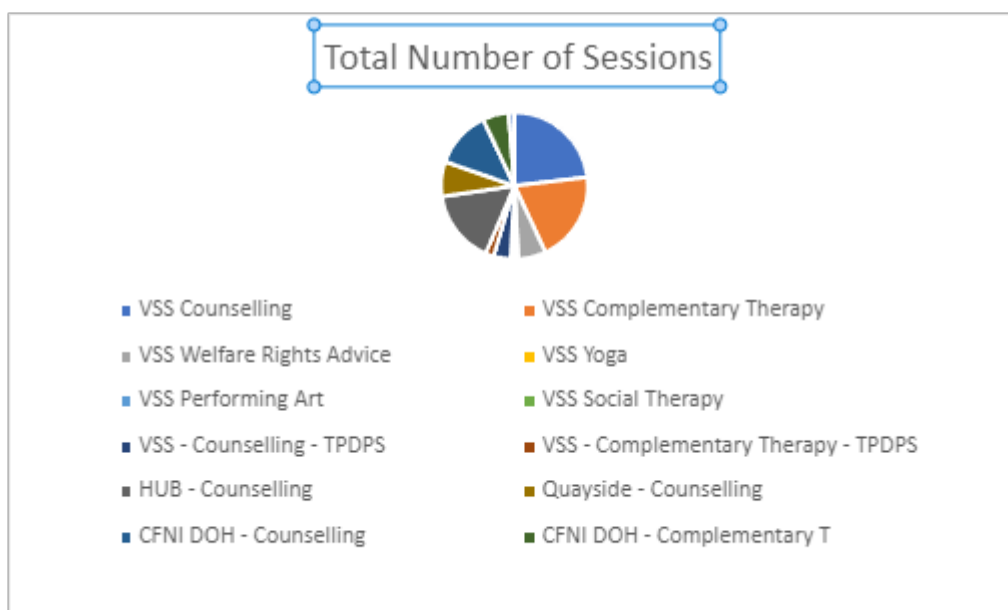
CALMS first came together in Derry/Londonderry city towards the end of 1994. It emerged as a tentative response to a clearly felt need for structured and effective assistance and support for people suffering from stress and stress-related illnesses. During the 1990s, CALMS expanded and grew as a neutral (in NI terms) organisation which helps groups and individuals cope with and manage stress. As we move towards the end of our third decade, CALMS is now based in its own dedicated premises in Derry/Londonderry city centre. This goal was only achievable when the Department for Communities came forward and supported us to buy our own unique premises. We are a company limited by guarantee, which has achieved charitable status, and is managed by a Board of Directors. The CALMS Board brings together people from a range of backgrounds and with a variety of experiences and expertise. Four members of staff are now in place with volunteers and sessional workers also used to help develop and deliver a range of services. Those services include:

- Counselling
- CBT Therapy;
- Complementary treatments;
- Stress Management Programmes;
- Personal Development Programmes;
- Volunteering opportunities, including pathways to employment, which is a central ongoing focus for us progressing of volunteers, placements, and our service users into employment;
- Social Therapy outings;
- Welfare Rights.

Across the above-mentioned services, we have provided 5,869 sessions to 1,276 beneficiaries. We can assure our beneficiaries and stakeholders that we adhere to the highest standards in terms of the competence, training, and supervision of our staff and therapists. The charts below show a further analysis of our services and programmes.

# COMMUNITY ACTION FOR LOCALLY MANAGING STRESS

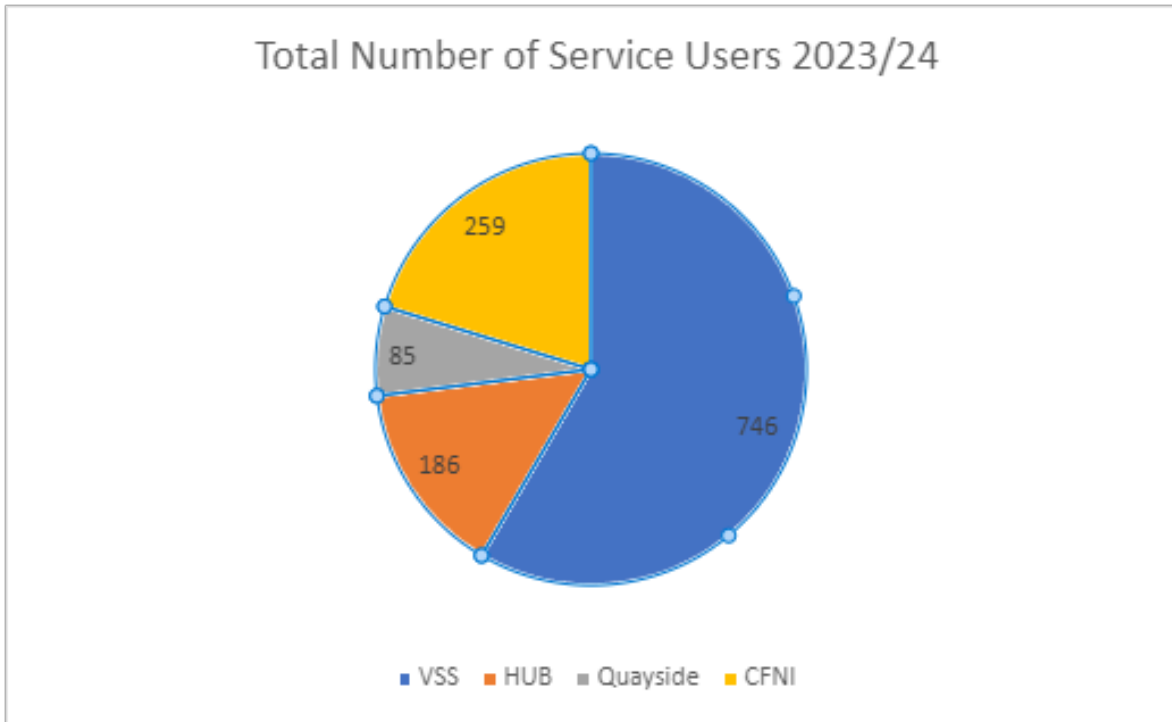
## Report of the Trustees for the Year Ended 31 December 2023



Number of Sessions provided	
VSS Counselling	1,358
VSS Complementary Therapy	1,170
VSS Welfare Rights Advice	360
VSS Yoga	41
VSS Performing Art	52
VSS Social Therapy	4
VSS - Counselling - TPDPS	220
VSS - Complementary Therapy - TPDPS	108
HUB - Counselling	953
Quayside - Counselling	450
CFNI DOH - Counselling	741
CFNI DOH - Complementary T	337
CFNI DOH - Helpline	72
CFNI DOH - Workshops	3
	<b>5,869</b>

# COMMUNITY ACTION FOR LOCALLY MANAGING STRESS

## Report of the Trustees for the Year Ended 31 December 2023



Number of Service Users	
VSS	746
HUB	186
Quayside	85
CFNI	259
<b>Total Service Users</b>	<b>1,276</b>

In terms of our purpose little has changed: we continue to work to our mission, objectives and principles as stated in our governing documents. CALMS’s vision is one of a greater Derry/Londonderry urban area where: the dangers and consequences of stress are recognised, people and organisations work to prevent stress, people who experience stress are helped to cope with it and therefore not damaged by it. Our aim is *“To leave people and organisations better placed to prevent, reduce, and deal positively with stress and the effects of stress”*.

# COMMUNITY ACTION FOR LOCALLY MANAGING STRESS

## Report of the Trustees for the Year Ended 31 December 2023

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When delivering services and programmes we continue to be guided by the following five core principles and values:

**Welcoming and inclusive.** CALMS will be a place of comfort for all, supportive of each other and non-judgemental. Our new premises, funded by Department for Communities, has enhanced our services and allows us to expand our delivery. On behalf of CALMS, a sincere thank you to DfC for acknowledging our work and for investing in mental health services.

**Service quality.** CALMS's services will match or better accepted best clinical/professional practice. We continue to support and assist our team by sourcing up to date training. Thank you to VSS for their investment in good quality training.

**User focused.** CALMS exists to empower its users, leaving them better placed to cope with stress. Its working practices will be structured to provide that empowerment and to prevent dependency.

**Partnership-oriented.** CALMS is not the font of all knowledge in terms of stress management, and we continue to work positively and collaboratively with others in the field. This includes all our partners: VSS, Department of Health, Talking Therapies and Quayside Medical Practice and the University of Ulster.

**Providing value.** CALMS knows through its ongoing research with the University of Ulster that our services are effective and that we do provide value to those who engage with us, be they users, funders or all our stakeholders.

Just like all our partners in the community and voluntary sectors, we are in difficult financial times - one could say a crisis. Long-term strategic funding is essential and getting more difficult to source. However, despite this crisis and being on the front line of the cost-of-living crisis, we continue to support our people and communities, all while facing rising demand for services, falling income, and rising operational costs. Our volunteers and friends of CALMS continue to fundraise to keep us afloat. The work carried out by these wonderful individuals must be recognised and acknowledged. They are such an asset to CALMS and to our service users.

2023 was another excellent year for us. We addressed some key milestones. Sincere thanks to Department for Communities and V.S.S. for assisting us to purchase and refurbish our new building which was completed late 2022. The launch of our new premises was held in September 2023, and it was a fantastic opportunity for us to show

# COMMUNITY ACTION FOR LOCALLY MANAGING STRESS

## Report of the Trustees for the Year Ended 31 December 2023

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our clients and stakeholders our new building and to update them on new and innovative services and opportunities going forward.

Some of my personal highlights from our activity this year include:

- C.A.L.M.S new and unique premises - enabling us to expand our services, and to offer a place of comfort and safety for our service users.
- Our new building has enabled us to increase our client base by 20%
- Our mentions in the local press regarding our launch has highlighted the new building and services has raised our profile to the local community.

As always, we must extend our gratitude to our funders V.S.S. WHSCT, Quayside Medical Practice, CFNI/ DOH and Jobstart for their financial support, as well as to donors for their continued support.

Our success is also directly linked to the hard work of our highly skilled team and volunteers. Thanks to them we addressed our targets and objectives.

I'd like to personally thank every team member for their energy, commitment and consistency in driving our project forward see outputs below.

This year, our plans for expansion include:

- Launching our social economy project “*CALMS Plus*” under the auspice of CALMS
- Increasing our client base, working in partnership with Woman’s Aid and offering services for private clients
- Sourcing and tracking funding to support our new social economy initiative and our marketing ambitions
- Continue and strengthen our relationships with the University of Ulster.
- We will continue to offer placements for the University Students.
- Continue to conduct research with our partners in the University of Ulster and to monitor and evaluate our work to ascertain our effectiveness and accountability.

# COMMUNITY ACTION FOR LOCALLY MANAGING STRESS

## Report of the Trustees for the Year Ended 31 December 2023

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There are also some plans which are in their early stages, but I look forward to sharing them with you all soon.

Thank you all for continuing to support C.A.L.M.S.

On behalf of the team and the directors at CALMS we look forward to continuing to assist individuals to reduce and manage stress effectively, leaving them better placed to lead normal and fulfilling lives.

### **Straight from the heart – Testimonials from our service users**

*“The events were all easy to go to and everyone was very open to talk to. I was a bit nervous at the start but fine then once I settled down. It was great to get out and meet people.”*

*“To have the events made life feel normal again and made me feel more normal. I can only sing their praises. And I made lots of new friends – genuine friends. What CALMS did for me is like a gift.”*

*I waited many years to seek help and then I was so desperate after lockdown, I had to get help. The events have brought me back to better than normal. I am now more confident and more open and more willing to speak about how I feel with friends and other people.”*

*“I was withdrawn and stressed during lockdown. I did not know what to do with myself. The events took me out to meet new people. My husband has Parkinson’s disease, so it helped lift my mind, get me out of the house and gave me a break from being a career.”*

*“Oh yes, life wasn’t good in lockdown because you couldn’t see anyone, even your own family, in person. I became very nervous about going out and had to build up my confidence again. The people in CALMS made me see I was not alone and not the only person going through it.”*

*“I was feeling very low due to a loss. Just getting out with strangers was good for me and going for coffee with people with you would never meet. Lovely to chat and hear stories you would never hear. It made me laugh for the first time in ages. Weather was always on our side – great being out in the fresh air.”*

*“Yes, it did help. It was just meeting and seeing different people.”*

*“It was great to meet up with people and see people I had not seen for a while. It was fantastic to hug and shake hands with people. I was very isolated and lonely as I live*

# COMMUNITY ACTION FOR LOCALLY MANAGING STRESS

## Report of the Trustees for the Year Ended 31 December 2023

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*out in the country – it really helped me re-engage with people as I had lost confidence being around others.”*

### **Recruitment and Appointment of Directors**

The Directors of the company are also charity trustees for the purposes of charity law. The traditional business skills, along with service users, community and voluntary groups are well represented on the Board of Directors and the Directors are requested to provide an updated list of skills they are able to bring to the company each year and in the event of particular skills being lost due to retirements, individuals are approached to offer themselves for election to the Board of Directors.

Directors.

### **Trustees Induction and Training**

New trustees are invited to familiarise themselves with the charity and the context within which it operates. Briefing sessions jointly led by the Chairperson and the Chief Executive cover:

- The obligations of trustees.
- The main documents which set out the operational framework for the charity, including the memorandum and articles.
- Resourcing and the current financial position as set out in the latest published accounts.
- Future plans and objectives

All Trustees receive an Enhanced Access NI check and training on Child Protection, Vulnerable Adults, Lone Working, Health and Safety, Complaints and Equal Opportunities. Training on Good Governance, Managing Performance, Risk Management, Strategic Planning and GDPR is also provided to Trustees.

# COMMUNITY ACTION FOR LOCALLY MANAGING STRESS

## Report of the Trustees for the Year Ended 31 December 2023

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### **Risk Management**

The Board of Trustees conduct on a regular basis a review of major risks to which the charity is exposed. This review is updated annually. Where appropriate, systems and procedures are established or updated to mitigate the risks the charity faces. Significant external risks to funding have led to the development of a new Fundraising Strategy and the establishment of three social enterprises to allow for alternative funding methods for the charity's activities. Internal control risks are minimised by the implementation of comprehensive procedures for the authorisation of all transactions and projects.

Procedures are in place to ensure compliance with health and safety rules for staff, volunteers and visitors. All policies and procedures are periodically reviewed to ensure they meet with the needs of the charity and changes to the law.

### **Organisational Structure**

The Board of Directors meets at least 4 times a year and is responsible for the strategic direction and policy of the charity. The trustees have ultimate legal and financial responsibility for the affairs of CALMS, although the management of the organisation has generally been delegated to the staff, through the Chief Executive (Elaine Porteous).

### **Internal and external factors**

The trustees have made a full assessment of the internal and external factors that may affect these financial statements and do not deem any factors material enough to have an impact.

### **Financial review**

The charity has had another successful year. The charity's income decreased by 5% to £366,628 (2022 - £389,726) whilst total funds carried forward increased to £86,657 (2022 - £69,427).

### **Reserves policy**

The trustees have established the level of reserves (that is those funds that are freely available) that the charity ought to have. Reserves are needed to bridge any funding gaps that may occur and should be maintained at the equivalent of 3 months

# COMMUNITY ACTION FOR LOCALLY MANAGING STRESS

## Report of the Trustees for the Year Ended 31 December 2023

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expenditure in order for the charity to continue its activities. The trustees consider that an ideal level of reserves would be £40,000. Unrestricted reserves at the 31 December 2023 were £20,526 (2022 - £9,102). Whilst short of our target reserves we are pleased that unrestricted reserves have increased during the year.

We, the trustees of CALMS believe that CALMS is working to its original aims and objectives whilst abiding to its Memorandum and Articles of Association.

### Statement of trustees' responsibilities

The trustees (who are also directors of CALMS for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and 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 incoming resources and application of resources, including the income and expenditure, of the charitable company for the year. 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 the Charities SORP;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- 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.

In so far as the trustees are aware:

# COMMUNITY ACTION FOR LOCALLY MANAGING STRESS

## Report of the Trustees for the Year Ended 31 December 2023

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- there is no relevant audit information of which the charitable company's auditor is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.


### Auditors

A resolution will be proposed at the AGM that L Duffy & Co be re-appointed as auditors to the charity for the ensuing year.

The trustees declare that they have approved the trustee's report above

Signed on behalf of the charity's trustees by

  
**Nikki Yau**  
Chair

  
**Marie Brown**

**4 November 2024**

# **Report of the Independent Auditors to the Members of COMMUNITY ACTION FOR LOCALLY MANAGING STRESS**

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## **Independent auditor's report to the trustees of Community Action For Locally Managed Stress**

We have audited the financial statements of Community Action For Locally Managed Stress for the year ended 31 December 2023 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard FRS102. *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 charitable company's affairs as at 31 December 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

### **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 responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the IASSA'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

## **Report of the Independent Auditors to the Members of COMMUNITY ACTION FOR LOCALLY MANAGING STRESS**

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cast significant doubt on the charitable company'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 trustees with respect to going concern are described in the relevant sections of this report.

### **Other information**

The other information comprises the information included in the Report of the Trustees, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. 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.

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 course of 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 this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

### **Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations (Northern Ireland) 2015 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- the charitable company has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

# **Report of the Independent Auditors to the Members of COMMUNITY ACTION FOR LOCALLY MANAGING STRESS**

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## **Responsibilities of trustees**

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors of the charitable company for the purposes of company law) 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 the trustees 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 charitable company'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 charitable company or to cease operations, or have no realistic alternative but to do so.

## **Auditor's responsibilities for the audit of the financial statements**

We have been appointed as auditor under section 65(2) of the Charities Act (Northern Ireland) 2008 and report in accordance with regulations made under section 66 of that Act.

We have undertaken the audit in accordance with the requirements of FRC Ethical Standards including FRC Ethical Standard – Provisions Available for Audits of Small Entities, in the circumstances set out in note 14 to 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 is detailed below:

## **Report of the Independent Auditors to the Members of COMMUNITY ACTION FOR LOCALLY MANAGING STRESS**

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- We considered the risk of fraud through management override, and in response we incorporated testing of their use of accounting estimates, and remained sceptical throughout the audit.
- We tested controls over expenditure and income and verified the physical existence of fixed assets.
- We also tested the work done on new build against projected costs to ensure work was done within budget

As part of an audit in accordance with ISAs (Ireland), we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the company to cease to continue as a going concern.

## **Report of the Independent Auditors to the Members of COMMUNITY ACTION FOR LOCALLY MANAGING STRESS**

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- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

### **Use of our report**

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations (Northern Ireland) 2015. Our audit work has been undertaken so that we might state to the charitable company's members 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 charitable company and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



**Mr Laurie Duffy**  
**(Senior Statutory Auditor)**  
**For and on behalf of**  
**L Duffy & Co**  
**Chartered Accountants and Statutory Auditor**

**4 November 2024**

**L Duffy & Co are eligible to act as auditors in terms of section 1212 of the companies Act 2006**

# COMMUNITY ACTION FOR LOCALLY MANAGING STRESS

## Statement of Financial Activities For Year Ended 31 December 2023

	Notes	Unrestricted Funds £	Restricted funds £	2023 Total Funds £	2022
<b>Incoming from:</b>					
Donations and legacies					
- Grants	2		308,357	308,357	333,119
- Gifts and donations		9,637		9,637	12,125
Other Income	3	48,634		48,634	44,482
<b>Total incoming resources</b>		<b>58,271</b>	<b>308,357</b>	<b>366,628</b>	<b>389,726</b>
<b>Resources Expended</b>					
Raising funds	4	1,100	26,458	27,558	24,604
Charitable activities	5	23,029	258,802	281,831	262,830
Governance costs	6	22,718	17,291	40,009	46,160
<b>Total resources expended</b>		<b>46,847</b>	<b>302,551</b>	<b>349,398</b>	<b>333,594</b>
<b>Net incoming/(outgoing) resources</b>	7	<b>11,424</b>	<b>5,806</b>	<b>17,230</b>	<b>56,132</b>
<b>Reconciliation of Funds</b>					
Total funds brought forward		9,102	60,325	69,427	13,295
<b>Total Funds Carried Forward</b>		<b>20,526</b>	<b>66,131</b>	<b>86,657</b>	<b>69,427</b>

The statement of financial activities includes all gains and losses recognised in the year. All incoming resources and resources expended derive from continuing activities.

# COMMUNITY ACTION FOR LOCALLY MANAGING STRESS

## Balance Sheet at 31 December 2023

		2023 £	2022 £
<b>Fixed Assets</b>	Notes		
Tangible assets	9	301,146	288,033
<b>Current Assets</b>			
Debtors	10	3,972	3,032
Bank		42,730	60,559
		<u>46,702</u>	<u>63,591</u>
<b>Creditors: amounts falling due within one year</b>	11	(60,275)	(33,665)
<b>Net current assets/(liabilities)</b>		<u>(13,573)</u>	<u>29,926</u>
<b>Total assets less current liabilities</b>		287,573	317,959
<b>Creditors: amounts falling due after more than one year</b>	12	(200,916)	(248,532)
<b>Net Assets</b>		<u>86,657</u>	<u>69,427</u>
<b>Funds</b>			
Unrestricted funds	13	20,526	9,102
Restricted funds	13	66,131	60,325
		<u>86,657</u>	<u>69,427</u>

The financial statements were approved by the Board on 24 October 2024 and were signed on its behalf by:

**Nikki Yau**  
Chair



**Marie Brown**



**4 November 2024**

The notes on pages 20 to 28 form part of these financial statements.

Company Registration Number: NI031738

# COMMUNITY ACTION FOR LOCALLY MANAGING STRESS

## Notes To The Financial Statements

### For The Year Ended 31 December 2023

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#### 1. Accounting policies

##### **General information and basis of preparation**

The charity constitutes a public benefit entity as defined by FRS 102. 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), and the Companies Act 2006 and UK Generally Accepted Accounting Practice.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

##### **Funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund.

##### **Fixed assets**

Tangible fixed assets are stated at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows

Land and buildings	4% straight line
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**COMMUNITY ACTION FOR LOCALLY MANAGING STRESS**  
**Notes To The Financial Statements**  
**For The Year Ended 31 December 2023**

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Fixtures and fittings	25% straight line
Office equipment	33.3% straight line

**Debtors**

Debtors are stated after all known bad debts have been written off and specific provision has been made against all debtors considered doubtful of collection.

**Incoming resources**

All incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to the income after any performance conditions have been met, and the amount can be quantified with reasonable accuracy and it is probable that the income will be received.

Grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

Gifts and donations are included in the Statement of Financial Activities upon receipt.

Donated services and facilities are included at the value to the charity where this can be quantified.

Donated goods for resale in charity shops are included in the period the goods are sold. No amounts are included in the financial statements for services donated by volunteers.

Investment income is included in the Statement of Financial Activities when receivable.

**Resources expended**

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

- Costs of raising funds
- Expenditure on charitable activities
- Other expenditure

**COMMUNITY ACTION FOR LOCALLY MANAGING STRESS**  
**Notes To The Financial Statements**  
**For The Year Ended 31 December 2023**

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Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

Costs of raising funds include the salaries of staff who promote fundraising and overhead costs of charity shops.

Charitable activities comprise those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those incurred in the governance of its assets and are associated with constitutional, statutory and strategic requirements.

**Creditors payable within one year**

Creditors and provisions payable within one year 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.

**Tax**

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

**Going Concern**

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern

**Judgements and key sources of estimation uncertainty**

The following judgements (apart from those involving estimates) have been made in the process of applying the above accounting policies that have had the most significant effect on amounts recognised in the financial statements

- ***Depreciation rate for land and buildings***

Depreciation rate used by management for land and buildings (CALMS purchased new premises during the financial year) is 4% straight line per annum. Management

**COMMUNITY ACTION FOR LOCALLY MANAGING STRESS**  
**Notes To The Financial Statements**  
**For The Year Ended 31 December 2023**

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have decided to err on the side of prudence and write the new building off over 25 years. Whilst they are aware that this is a high rate of depreciation CALMS management prefer to err on the side of prudence.

**- Deferred Grants**

CALMS received 3 grants toward purchase and refurbishment of new building. Grants totalled £217,647. As one of the grants had a clawback clause over 10 years it was judged prudent to defer grant and write off one tenth to SOFA each year. Therefore only £21,765 was recognised in Statement of Financial Activities in this financial year.

**2. Grants**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total Funds 2023</b>	<b>Total Funds 2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Victim Support Program		223,660	223,660	228,541
CFNI		49,615	49,615	61,615
Jobstart		5,002	5,002	13,173
Troubles Displacement		4,440	4,440	
Rank Foundation		3,700	3,700	
Capital Grants Released		21,765	21,765	21,765
DCSDC		175	175	1,025
NIHE				5,000
Honourable Irish Society				2,000
	<b>0</b>	<b>308,357</b>	<b>308,357</b>	<b>333,119</b>

**3. Other Income**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total Funds 2023</b>	<b>Total Funds 2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
WHSCT	35,194	-	35,194	32,007
Quayside	13,440	-	13,440	11,490
Miscellaneous	-	-	-	985
	<b>48,634</b>	<b>0</b>	<b>48,634</b>	<b>44,482</b>

**COMMUNITY ACTION FOR LOCALLY MANAGING STRESS**  
**Notes To The Financial Statements**  
**For The Year Ended 31 December 2023**

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**4. Raising Funds**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total Funds 2023</b>	<b>Total Funds 2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Wages and salaries	-	17,500	17,500	17,500
Stationery and printing	-	650	650	650
Telephone	-	450	450	450
Admin costs	1,100	1,900	3,000	3,000
Interest	-	5,958	5,958	3,004
	<b>1,100</b>	<b>26,458</b>	<b>27,558</b>	<b>24,604</b>

**5. Charitable Activities**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total Funds 2023</b>	<b>Total Funds 2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Wages and salaries	-	143,212	143,212	111,380
Program costs	18,185	101,695	119,880	124,364
Training	-	-	-	-
Rent and rates	-	829	829	8,585
Insurance	-	1,890	1,890	1,605
Heat and light	1,100	2,861	3,961	5,568
Stationery and printing	-	2,811	2,811	1,674
Telephone	1,471	2,130	3,601	3,471
Travel	-	-	-	65
Admin Costs	1,100	1,040	2,140	1,040
Professional fees	-	947	947	1,805
General expenses	70	200	270	170
Repairs and renewals	1,103	1,187	2,290	3,103
	<b>23,029</b>	<b>258,802</b>	<b>281,831</b>	<b>262,830</b>

**COMMUNITY ACTION FOR LOCALLY MANAGING STRESS**  
**Notes To The Financial Statements**  
**For The Year Ended 31 December 2023**

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**6. Governance Costs**

	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£
Wages and salaries	-	12,830	12,830	12,830
Rent payable	-	-	-	1,044
Insurance	-	-	-	-
Stationery and printing	200	-	200	100
Telephone	300	-	300	200
Admin Costs	1,274	1,341	2,615	5,000
Professional fees	-	-	-	1,250
Audit fee	-	3,120	3,120	3,000
Bank charges	450	-	450	426
Depreciation	20,494	-	20,494	22,310
	<b>22,718</b>	<b>17,291</b>	<b>40,009</b>	<b>46,160</b>

**7. Resources Expended**

Total resources are stated after charging:

	<b>2023</b>	<b>2022</b>
	£	£
Auditors' remuneration	3,120	3,000
Depreciation	20,494	22,310
	<hr/>	<hr/>

**7. Trustees' Remuneration and Benefits**

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

**Trustees' Expenses**

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

**COMMUNITY ACTION FOR LOCALLY MANAGING STRESS**  
**Notes To The Financial Statements**  
**For The Year Ended 31 December 2023**

**8. Staff Costs**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Wages and salaries	159,473	131,197
Social security costs	10,121	7,080
Pension costs	3,948	3,433
	<b>173,542</b>	<b>141,710</b>
	7	6

No employee received emoluments of more than £60,000

The average number of employees during the year, calculated on the basis of full time equivalents.

**9. Tangible Fixed Assets**

	<b>Land &amp; Buildings</b>	<b>Fixtures &amp; Fittings</b>	<b>Office Equip</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>				
At 1 January 2023	285,329	12,907	87,664	385,900
Additions	30,202	3,405	-	33,607
Disposals				0
At 31 December 2023	315,531	16,312	87,664	419,507
<b>Depreciation</b>				
At 1 January 2023	11,411	4,613	81,843	97,867
Charge or year	12,619	4,080	3,795	20,494
Disposals				0
At 31 December 2023	24,030	8,693	85,638	118,361
<b>Net Book Value</b>				
At 31 December 2023	<b>291,501</b>	<b>7,619</b>	<b>2,026</b>	<b>301,146</b>
At 31 December 2022	<b>273,918</b>	<b>8,294</b>	<b>5,821</b>	<b>288,033</b>

**COMMUNITY ACTION FOR LOCALLY MANAGING STRESS**  
**Notes To The Financial Statements**  
**For The Year Ended 31 December 2023**

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**10. Debtors**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Accrued income and prepayments	3,972	3,032

**11. Creditors: Amounts Falling Due Within One Year**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Bank loans and overdrafts	29,000	5,400
PAYE and NI	5,610	2,780
Deferred grants	21,765	21,765
Accruals	3,900	3,720
	<b>60,275</b>	<b>33,665</b>

**12. Creditors: Amounts Falling Due After More Than One Year**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Bank loans and overdrafts	48,564	74,415
Deferred grants	152,352	174,117
	<b>200,916</b>	<b>248,532</b>

**Deferred Grants (rec'd 2022 – over 10 yrs)**

Department for Communities – cost building	178,351
VSS	29,346
National Lottery – toward refurbishment	9,950
	<b>217,647</b>
Grant released to SOFA	(43,530)
Balance remaining	<b>174,117</b>

**COMMUNITY ACTION FOR LOCALLY MANAGING STRESS**  
**Notes To The Financial Statements**  
**For The Year Ended 31 December 2023**

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**13. Movement in Funds**

	At 1 January 2023	Net incoming resources	At 31 December 2023
	£	£	£
Unrestricted funds	9,102	11,424	20,526
Restricted funds	60,325	5,806	66,131
<b>Total Funds</b>	<b>69,427</b>	<b>17,230</b>	<b>86,657</b>

**14. IAASA's Ethical Standard Section 6 – Provisions Available For Audit of Small Entities**

In common with many other businesses of this size and nature we use our auditors to prepare and submit returns to tax authorities and assist with the preparation of the financial statements.

**COMMUNITY ACTION FOR LOCALLY MANAGING STRESS**  
**Detailed Statement of Financial Activities**  
**For Year Ended 31 December 2023**

	Unrestricted	Restricted	Total 2023	2022
			£	£
<b>Incoming Resources</b>				
<b>Voluntary income:</b>				
Grants	-	308,357	308,357	333,119
Gifts and donations	9,637	-	9,637	12,125
Other income	48,634	-	48,634	44,482
<b>Total incoming resources</b>	<b>58,271</b>	<b>308,357</b>	<b>366,628</b>	<b>389,726</b>
<b>Resources Expended</b>				
<b>Raising funds</b>				
Wages and salaries	-	17,500	17,500	17,500
Stationery and printing	-	650	650	650
Telephone	-	450	450	450
Admin costs	1,100	1,900	3,000	3,000
Interest	-	5,958	5,958	3,004
	1,100	26,458	27,558	24,604
<b>Charitable activities</b>				
Wages and salaries	-	143,212	143,212	111,380
Programme Costs	18,185	101,695	119,880	124,364
Training	-	-	-	-
Rent payable	-	829	829	8,585
Insurance	-	1,890	1,890	1,605
Heat and light	1,100	2,861	3,961	5,568
Stationery and printing	-	2,811	2,811	1,674
Telephone	1,471	2,130	3,601	3,471
Travel	-	-	-	65
Admin costs	1,100	1,040	2,140	1,040
Professional fees	-	947	947	1,805
General expenses	70	200	270	170
Repairs and renewals	1,103	1,187	2,290	3,103
	23,029	258,802	281,831	262,830

This page does not form part of the statutory financial statements

**COMMUNITY ACTION FOR LOCALLY MANAGING STRESS**  
**Detailed Statement of Financial Activities**  
**For Year Ended 31 December 2023**

	Unrestricted	Restricted	Total 2023 £	2022
<b>Governance costs</b>				
Wages and salaries	-	12,830	12,830	12,830
Rent payable	-	-	-	1,044
Insurance	-	-	-	-
Stationery and printing	200	-	200	100
Telephone	300	-	300	200
Admin Costs	1,274	1,341	2,615	5,000
Professional fees	-	-	-	1,250
Audit fee		3,120	3,120	3,000
Bank charges	450	-	450	426
Depreciation	20,494	-	20,494	22,310
	<u>22,718</u>	<u>17,291</u>	<u>40,009</u>	<u>46,160</u>
<b>Total resources expended</b>	<b>46,847</b>	<b>302,551</b>	<b>349,398</b>	<b>333,594</b>
<b>Net income / (expenditure)</b>	<b>11,424</b>	<b>5,806</b>	<b>17,230</b>	<b>56,132</b>

This page does not form part of the statutory financial statements