

**STOPPING
SUICIDE
STARTS WITH
ALL OF US**

**CAMPAIGN
AGAINST
LIVING
MISERABLY**

Trustees' Report and Financial Statements for the year ended 31 March 2024

Company Number: 05378928 (England and Wales)

Charity Number: 1110621 (England and Wales)

Charity Number: SC044347

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INTRODUCTION FROM THE CHAIR OF THE TRUSTEES

I remember a board conversation ahead of 2023, at which we effectively agreed it was time to take a breath.

A sign of the times, perhaps.

A signal of a year of consolidation.

This annual report is slimmed down to document the operational and financial governance of CALM.

No more the energetic rush of our campaigning highs – despite 2023 being another year in which CALM continued to grow its influence and impact.

No more the compulsion to spend money on a printed annual – saving cost and protecting the environment.

2023 was a year of back to basics. To focus on the anchors of the business.

After seven years of building such a powerful, accessible brand surfacing suicide as a distinct issue upon the tide of mental health, we took a breather before we embarked upon a new phase: reviewing all parts of the business to assess efficacy and begin to evolve a new strategic plan.

So as our Last Photo campaign from 2022 continued to gather plaudits from marketing and advertising communities across the globe, we turned attention to three strategic priorities.

1. We investigated the roles our different services play in our portfolio, so we can be clearer and more effective in what serves who and why; then start to develop new digital services that offer appropriate interventions and support at scale.
2. We then conducted a strategic review of our helpline service provider, and after long and loyal service from our existing provider we chose to move to a new one, to grow our technical functionality and data analytics.
3. We began a strategic review to enshrine a focused 5-year horizon that might require a different organisational structure and key results to measure our steps forward in empowering society to challenge the culture of suicide.

Our vision is of a future in which nobody believes suicide is their only option.

Our mission is to help everyone avoid living miserably by placing CALM, our movement and our products in their lives.

And our values remain steadfast:

We are ambitious.

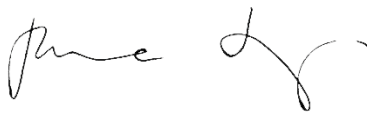
We are responsible.

We are disruptive.

We care – a lot

From our vantage point, we step forward into 2024-2025 alongside our brilliant team, our tireless supporters, funders, new commercial partners, and of course every beneficiary of our life-saving work.

We are united against suicide.



James Scroggs

Director, Chair of Trustees

THE TRUSTEES PRESENT THEIR REPORT WITH THE FINANCIAL STATEMENTS OF CALM FOR THE YEAR ENDED 31 MARCH 2024.

SECTION 1 - STRUCTURE, GOVERNANCE AND MANAGEMENT

1.1 Constitution of the charity and status

CALM was incorporated on 1 March 2005 via Memorandum and Articles of Association as a company limited by guarantee and not having share capital. It was registered with the Charity Commission in England on 28 July 2005 and was entered on the Scottish Charity Register on 22 October 2013. The company is a Public Benefit Entity.

1.2 Methods for recruitment and appointment of Trustees/Directors

The Trustees are also the Directors of CALM for the purposes of company law. CALM's articles of association require a minimum of three Trustees/Directors. Trustees'/Directors' terms run for two years at which point they must undergo a re-election process. There is no strict limit on terms of office, but if a Trustee/Director has served for more than nine years, their reappointment is subject to a particularly rigorous review and takes into account the need for progressive refreshing of the board. The objective is to have a wide range of appropriate skill sets across fields that are relevant to CALM's objectives. Those skill sets are reviewed on an ongoing basis to ensure they match the needs of the business. In the same way, CALM's objectives are assessed regularly to ensure they reflect the needs of our beneficiaries and corresponding business development potential.

The Chair of Trustees and CEO are continuously assessing new potential candidates to add to the Trustee Board, working to an optimal board of 13. Trustees/Directors are recruited through referrals, recommendations and specific advertising as required. They are invited to meet the Chair, the Chief Executive and a quorum of the Trustees/Directors to understand skills and fit before they then meet some of the wider executives. This establishes an understanding of the responsibility and required active governance and contribution to the leadership in achieving the organisation's objectives. Candidates are required to observe several board meetings until such time both parties are confident of fit. Their appointment is by resolution of the Board of Trustees/Directors following which the required legal documentation is completed. There is a nominations committee being created in 2024/25.

Upon their appointment, new Trustees/Directors are provided with information on their role as a Trustee/Director along with details of CALM's operations and organisation. A series of meetings is arranged with key staff and departments in the CALM office for the new

Trustee/Director to have a detailed understanding of the day-to-day activities of the organisation and to get to know the employees. Ongoing training is provided as required and there is a regular offer of an invitation to attend the CALM office and join meetings.

1.3 Organisational structure and key policies

CALM has a board of Trustees/Directors which meets four times a year, or as often as needed to be effective. They are responsible for the strategic direction and policy of the charity, as well as governing oversight of the charity's operations. One Trustee/Director serves as Chairman, one as Treasurer and one as a Company Secretary. The Chairman and Treasurer report regularly to the Trustees/Directors on matters that impact the charity, both at Trustee/board meetings and during the intervening periods. They also both have more regular direct contact with the executive management to ensure ongoing reporting on, and governance of, operational matters.

Advisory Boards are appointed as required to consider specific issues. The delegation of the day-to-day responsibility for the running of CALM rests with the Chief Executive, who is supported by a full-time equivalent staff of 61 employees in the London office (as at 31-Mar-2024).

The principal policies adopted by CALM are summarised as follows:

- **Ethical**

CALM has an ethical policy, which does not allow it to accept funds from any organisation that it believes may act in a way that is contrary to CALM's objectives. CALM also ensures that funds received from any one source do not exceed 15% of income, to minimise its reliance on any single funder/donor, or give them undue sway on the strategic and operational intent of the organisation.

- **Equity, diversity and inclusion (EDI)**

CALM's policy is to create a genuine sense of belonging by supporting the diversity and inclusion of staff, volunteers, beneficiaries, supporters and audience, through equitable opportunities and practices, and to mitigate against harm. There is an ongoing EDI training and education alongside an EDI working group, policies, principles and processes.

- **Investment**

The Trustees have the power to invest in such assets as they see fit, in agreement with the Executive, understanding both short-term requirements and objectives, but with a view to strengthening the organisation's financial position and ability to deliver on its objectives. Aside from retaining a prudent amount in reserves, CALM is

now investing the majority of its funds. In addition, and with due regard for the short-term liquidity requirements of operating the charity, the Trustees, in agreement with the Executive, have the power to utilise funds within longer-term investments. The Trustees maintain healthy cash reserves and utilise those reserves to the best of their abilities according to an in-depth yearly planning exercise. Given the ongoing financial pressures on the charity sector, the Trustees have been even more mindful of maintaining cash reserves to protect operations.

- **Remuneration**

CALM's remuneration policy is to reward all staff on the fair basis of: (1) their performance against personal objectives and progress within the banding and levelling framework; (2) CALM's overall strategic and financial performance; (3) market salaries of a comparable role across all sectors; and (4) the need to retain staff. The remuneration of the Chief Executive is also set at a level which is proportionate to the lowest paid staff member, the overall level of expenditure and market salaries for a comparable role elsewhere.

- **Reserves**

Reserves are maintained at a level that enables the charity to manage financial risk and ensure financial commitments can be met as they fall due. The reserves policy states unrestricted and undesignated income should exceed six months but is not expected to exceed twelve months of forecast expenditure unless under specific circumstances for which the Executive decides additional reserves are necessary (e.g. during periods of financial uncertainty or in expectation of additional investment in the organisation). This is determined on the basis of: (1) cash flow forecasts, which are updated and reviewed on a regular basis and discussed at Trustee meetings; and (2) the nature of CALM's short and long-term liabilities and commitments. CALM's primary driver is therefore always to maintain sufficient funds to meet immediate working capital requirements for the next six to twelve months.

- **Safeguarding policy**

CALM's staff safeguarding policy exists to support staff, volunteers and supporters. Due to the subject matter of the work that is carried out, it is important that clear policies, processes and boundaries are put in place to enable staff to carry out their roles in a supportive environment and to protect themselves.

In addition to the policies above, CALM also has in place the requisite policies for the day-to-day running of the organisation, including financial and human resource policies.

1.4 Risk management

The Trustees have assessed the major risks to which CALM is exposed – in particular, those related to its operations and finances – and are satisfied that systems are in place to mitigate the charity's exposure to these major risks. Such risk factors and control systems are reviewed regularly by the Trustees.

Day-to-day risk management is delegated to, and undertaken by, the Chief Operating Officer (COO), in conjunction with the senior management in CALM's office. The COO reviews risks ahead of Trustees' meetings and makes Trustees aware of any new, substantial or urgent risks. Risk management will remain a key focus to ensure that continued growth is matched by good governance.

Financial risks are monitored through reporting and jointly managed by the Treasurer, COO and Management Accountant. Management accounts, including a cash flow report, are prepared monthly and budget reviews take place monthly. Financial systems and policies are in place to ensure good practice.

SECTION 2 - OBJECTIVES AND ACTIVITIES

2.1 Aim

CALM focuses upon the prevention of suicide in the UK.

2.1.1 Charitable objects

As stated in its memorandum of association, CALM's objectives are the preservation, protection and improvement of mental health and well-being amongst, but not exclusively, young persons in the United Kingdom. Its offering includes, but is not limited to, the use of support services, counselling, advice and/or information about depression and/or crisis management in whatever form is deemed most appropriate at that time, to ensure that the services on offer are accessible to young people and others through, but not limited to, the advancement of health education and public awareness.

2.1.2 Strategic goals and principal activities

In order to achieve its objectives, CALM's strategic goals and main activities are:

- To campaign to increase the awareness, conversation and understanding of suicide in the UK; to create a platform and a movement that encourages and facilitates help-seeking behaviours and a shared purpose in suicide prevention.
- To provide services for people who do not feel current services in the UK are right for them; principally a helpline, livechat and WhatsApp service, plus CALM's website, campaigns and engagement materials which provide information and support for anyone in the United Kingdom.
- To grow a community of individuals and groups, brought together by common interests, to support and learn from each other, improving wellbeing and for a Movement Against Suicide.

2.2 Public benefit

CALM's objectives and activities fully reflect the purposes that the charity was set up to further. There is an inherent public benefit in the prevention of suicide and promoting a richer, better informed, empowering conversation around suicide and mental health.

The Trustees have referred to the Charity Commission's general guidance on public benefit when reviewing the charity's objectives and activities and when planning for future activities. The Trustees have given due consideration to the Charity Commission's published guidance on the Public Benefit requirement under the Charities Act 2011.

SECTION 3 - ACHIEVEMENTS AND PERFORMANCE

3.1 Strategic and operational goals for 2023/24

For 2023/24, we revisited and documented our vision, mission and five year objectives. Key within that is the ambitious goal that, within five years, 80% of our target audience (52% of the UK adult population) knows who CALM is, so that in times of need for themselves or others they are better able to help themselves or use our products to prevent misery and ultimately suicide.

Our strategy also sets out that we need to act innovatively to improve the effectiveness of our existing help products, whilst assessing and developing new products. To achieve our strategy we will seek enhanced income opportunities from familiar sources as well as those that are new or less familiar to us.

Income growth in 2023/24 wasn't forecast and, for the first time ever, we planned to make an annual deficit for two years and to be back in a break-even or surplus position from 2025/26 and beyond.

Vision: A future in which nobody believes suicide is their only option

Mission: To help everyone avoid living miserably by placing CALM, our movement and our products in their lives

Values: We are ambitious; We are responsible; We are disruptive; We care, a lot

In 2023/24 we set out to;

- raise £6.6m through a diverse portfolio of revenue streams, whilst providing a simple and fun experience for our supporters
- efficiently and effectively reach and support people via a range of innovative and optimised products along a continuum of need in order to meet CALM's mission
- build a disruptive and culturally relevant brand that creates knowledge, support, action and revenue amongst new and existing audiences
- support everyone to deliver their best work so we're all driving towards our personal, departmental and organisational goals
- provide everyone with the best possible employee experience and foster a sense of belonging for all
- put users at the forefront of all we do, through confidently delivering data, insight, processes and systems that enable CALM to deliver products that meets user and organisational needs

3.2 Review of operations

Below is a summary of the progress made by CALM in achieving the goals it set at the beginning of the year.

3.2.1 Services

Helpline

CALM's principal service continues to be our helpline which is offered via phone, livechat and WhatsApp every night from 5pm till midnight, 365 days a year. It is free, confidential and anonymous, delivered by paid and professionally trained staff.

Throughout the year we have worked to address the YOY upward trend in demand through the building and developing of our non-helpline support services, not directing all public communications to the helpline and focusing the remit of the helpline to be suicide specific. We have seen a drop of 4% in the overall demand.

Helpline	2023/24	2022/23	YoY
Demand:	313,386	326,725	(13,339)
Answered	166,911	161,061	5,850
Answer Rate	53%	49%	4% pts

CALM works with a 3rd party to deliver our helpline operation, and in October '23 we moved to a new provider. A number of optimisation and efficiency developments have taken place since then, for example resource planning to match demand more effectively. This has been reflected in a 3.6% increase in contacts answered which translates to a total of 166,911 potentially life-saving conversations. Service user feedback continues to be positive, and via our post chat survey we saw 73% reporting having found their chat helpful, 65% feeling better/much better, and 77% who would recommend the service to others.

Other Services

Across the year we have focused on increasing the reach and impact of our services beyond the helpline via the development of our digital self-help in order to meet the needs

of those who turn to CALM for help with a wide range of life struggles. For example, our 'Offload Your Thoughts' digital tool was used over 30,000 times with 90% positive feedback.

3.2.2 Awareness

The Marketing and Communications team has continued to grow and develop under the functional pillars defined in 2022/23:

- Brand and Performance Marketing
- Partnerships – including Brands, Ambassadors and Communities
- Creative Studio
- Communications – PR and Social

This structure has allowed the team to continue optimising all channels to drive efficiency across the full marketing funnel, and deliver some highly visible and impactful campaigns, content and activations, increasing prompted awareness amongst the CALM audience segments from 21% to a high of 29% achieved in December '23.

This year saw the launch of Unseen Signals, a campaign built to tackle the rising rate of suicide amongst young women. Data showed that women and girls under the age of 24 between 2020 and 2021 saw the steepest rise since records started in 1981. CALM tied this tragic statistic to the cultural buzz around the Women's World cup and hijacked the moment to deliver life-saving conversations. The campaign met or exceeded all OKRs, delivering a 2% increase in prompted knowledge for the charity and driving an above industry standard engagement rate of 6.77% across paid and organic social. Post campaign research also showed a greater public understanding of the barriers faced by young women in expressing their suicidal feelings, including feeling invisible or dismissed.

Detailed strategies, OKRs have been defined for each functional team, sub team and individual team members to measure the impact of effort on meeting organisational OKRs. The Marketing & Communications strategy has been given a clear focus of 'mass-mobilisation: making our mission their mission'. The team have taken this ambition and driven great conversion into CALM and across media platforms, spreading our vital message of suicide prevention.

In March the CALM TikTok channel was relaunched with a strong channel strategy and clear goals for delivering the CALM vision to a new audience. Results from the first month of being live showed 2.25 million video views and 26,000 follower increase.

Brand Partnerships

Once again brand partnerships have provided a significant contribution to awareness, engagement and income for CALM (close to £250k in the financial year). This year our main partners were Beavertown, with a particularly impactful 'Open Up Crisps' activation seeing 60,000 packets starting conversations in 300 pubs; Penguin, with their fantastic ongoing 'Under the Surface' podcast series generating some of our best performing content; Cupra with the 'Let Music Move You' platform and; Moonpig with a series of CALM greetings cards and access to a database of over 4.5m people. We are looking to expand the number and scale of our brand partnerships in 2024/25 and have already secured a number of new partners.

Ambassadors

Recruitment continued through 2023/24 and we landed a number of new ambassadors including Ricky Hatton, Tom Walker and Harpz Kaur. They were very active as well, with Ricky and Harpz both creating some impactful content and Tom building significant awareness for us among his fanbase (Spotify 7m, Instagram 1m, TikTok 1m) by releasing a song and video in support of CALM. Our existing ambassadors were also busy, with Shirley Ballas taking on the 'Skyathlon' challenge (zip wire, wing walk and skydive) to raise funds for CALM – no mean feat when you realise she has a fear of heights. This raised over £50k for CALM and built massive awareness as it was picked up by many mainstream media partners. In addition Joe Marler attended the ICAP day for us and of course Romesh stepped up from being an ambassador to become our patron, pledging to raise £1m! Since then we have received income from his tour, he ran the London Marathon for us, he is allowing us to produce co-branded products and he is taking part in our upcoming Omaze campaign, so he's a total legend and is well on his way to hitting his target!

Clubs

Across this year the Clubs programme was developed in terms of logistics (registration, materials content and CRM), to ensure that the programme was fully scalable in terms of the number of Clubs and individuals that could participate. The focus then turned to recruitment and a suite of materials was created to ensure we were well prepared to fill the top of the funnel, with 149 clubs and 19,000 members signed up by the year end. Going forward into 2024/25 the Clubs programme has moved into the services team with the emphasis still very much being on recruitment, growing the scale of the programme and hence the number of people it can support.

Volunteering

In 2023/24, Volunteering opportunities continued to be street teams representing CALM at challenge events and the PGA golf tournament. Again CALM was required to provide 150 volunteers across the 6 day event. In total, we generated over £90,000 from the event, largely thanks to volunteers.

We have now integrated volunteer management software 'Assemble' to allow us to better manage volunteers for the PGA event in 2024/25, and look ahead to engage new supporters through income driving volunteering opportunities.

3.2.3 Revenue generation

In 2023/24, 60% of CALM's income came from the public. We introduced a new event - Snowdon at Night, which raised over £45k in year 1. Promoted challenge events continued to perform well with participation and fundraising back to pre-pandemic levels. However non-promoted events underperformed, so we focussed on buying more places in the bigger events for 2024/25. Lost Hours walk continued as a DIY virtual event and raised £144,000.

Streaming - now under 'Digital Communities and partnerships' continues to be an opportunity area for CALM. The second year Sidemen charity football match raised less income than year 1, but still contributed £150,000 to our public income. We were successful in our second application for JingleJam which raised £252,000, and focussed on strengthening this valuable relationship by supporting their strategic development.

Individual Giving had more of a focus with our first 'summer appeal' launch. We tested a direct donation ask using paid and organic social, and bucked the downward trend within one off donations.

Towards the end of the year, we tested CALM's first Facebook Challenge, launching '62 miles in March' in February, with the challenge taking place in March. The first challenge raised £134,000 through 2000 fundraisers. We will continue to test and optimise these challenges next year.

Growth areas were largely within high value fundraising. Corporate Partnerships benefitted from excellent employee fundraising with The MONY group trekking Vietnam,

BMW climbing Snowdon at night, TP ICAP involving CALM in their Charity Day, and then LNER customers donating their 'delay-repay' refunds to CALM. We have also grown our Major Gifts team to build a strong pipeline of major donors as well as trusts.

In 2024/25, our fundraising strategy is to future proof CALM by growing our repeatable, sustainable income streams. We have already secured high value partnerships that will allow us to focus on testing tactics that are within our own control, to be able to grow income from within our CRM.

CALM operates in accordance with the Code of Fundraising Practice as outlined by the Fundraising Regulator. There have been no compliance issues in the reporting period and no complaints relating to CALM's fundraising practice. CALM's complaints policy can be found on its website thecalmzone.net.

Anyone choosing to fundraise for CALM has to agree to terms and conditions (if they are a volunteer fundraiser) or co-sign a commercial participator agreement if they are donating proceeds or profits from sales of goods or services. CALM did not employ the services of any third-party fundraisers in 2023/24.

3.2.4 Operations

People operations

In Q4 it became clear that due to a number of income opportunities not materialising that the forecast deficit would be significantly greater. Quick executive decision making meant that costs were reduced across the business including payroll and 17 roles were identified to be at risk of redundancy with 11 roles resulting in statutory redundancy. Alongside the redundancies we are embarked on a piece of work to analyse our strategy, goals and ways of working to ensure that we remain efficient and nimble in our delivery of work and ambitious in our goals.

The employee experience at CALM remains a key priority and we were pleased with a top eNPS score of 42 during the year.

Support

Recognising not only the potential for secondary trauma that exists from working in a

suicide prevention organisation, but also the responsibility as an employer to provide support for staff, CALM provides holistic support internally and through third-party providers. To further support the team a safeguarding audit has been planned for 2024/25.

SECTION 4 - PLANS FOR FUTURE PERIODS

4.1 Future aims and objectives

Although donations to charity in the UK grew in 2023/24 fewer people are giving to charity than before the pandemic in 2020. Deaths by suicide in the UK continue to rise and someone dies by suicide every 30 minutes with an attempt every three minutes. Suicide remains the biggest killer of men under 50 and is now the leading cause of death for 15–39 year olds. Young women under the age of 24 have seen the highest rise in suicide rate since records began. And, 1 in 5 people will have suicidal thoughts.

CALM cannot afford not to exist.

We have therefore more deeply reviewed our strategy and ways of working than ever before. For 2024/25 we have updated our vision and mission, and the previous goals that were set, with new ambition. This ambition ensures a focus on long term, repeatable and sustainable income so that CALM continues to deliver its life saving suicide prevention services to even more people in the UK who so desperately need it.

Vision: A future in which nobody believes suicide is their only option

Mission: To help people end their misery not their lives

2024/25 will see CALM focus on repeatable income generation by investing in automation, tried and tested but new-to-CALM fundraising tactics, conversion of supporters and investment into ensuring loyalty and life time value of supporters. CALM will continue to deliver ground breaking awareness-driving campaigns alongside highly interventionist suicide prevention, scalable digital solutions and effective ways of working to support our vital helpline, a lifeline for 167,000 people in 2023/24.

The cost cutting exercise that we successfully delivered towards the end , alongside a refreshed strategy and nimble ways of working will see CALM make a surplus in 2024/25 as opposed to the previously forecasted deficit made in 2023/24. This ensures that we are able to continue to deliver life saving suicide prevention services to more people.

THANK YOU

Corporate, Brand and Community Partners:

- BBC Lifeline Appeal
- Beavertown
- BMW Group
- Cupra
- Durham University Charity Fashion Show
- European Tour Group
- Gresham House
- Imperial College London RAG
- Jingle Jam
- KASGA Golf Society
- LNER
- MONY Group
- Moonpig
- Penguin
- Revolution Bar Group
- Rough Trade
- Royal Households Cricket Club
- Sidemen
- White Collar Fight Club

Pro-Bono Partners:

- Adam&EveDDB
- CMS
- Hope & Glory
- JCDecaux
- The 7 Stars
- TikTok
- VMLY&R

Philanthropic supporters:

- Community Foundation Tyne & Wear and Northumberland – Opencast Charitable Fund
- Dr. Martens Foundation
- Fairy Water Trust
- Garfield Weston Foundation
- Henry Oldfield Trust
- Know Thyself Charitable Trust

- Michael Watson Charitable Trust
- Optigene Foundation
- Rita and David Slowe Charitable Trust
- Sea Meadow Trust
- ShareGift
- St. James's Place
- Susanna Peake Charitable Trust
- The Amar Family Charitable Trust
- The David Family Foundation
- The Denman Charitable Trust
- The Edith Murphy Foundation
- The Fulmer Charitable Trust
- The Ingram Trust
- The Kusuma Trust
- The Leach Fourteenth Trust
- The Light Fund
- The Pantheon Charitable Trust
- The Porta Pia 2012 Foundation
- The Roger Raymond Charitable Trust
- The Talent Fund – Disa's Fund
- The Vintners' Foundation
- The William Allen Young Charitable Trust
- The WO Street Charitable Foundation

Star Fundraisers:

- Chris Price
- Giancarlo Gaglione
- Jonny Davies
- Nick Hennigan

Ambassadors:

- CALM Patron, Romesh Ranganathan
- Fran Kirby
- Gilberto Silva
- Harpz Kaur
- Jamie Laing
- Joe Marler
- Nadine Shah
- New Order
- Ricky Hatton

- Rosie Jones
- Sam Delaney
- Shirley Ballas
- Tom Walker

SECTION 5 - FINANCIAL REVIEW

5.1 Income

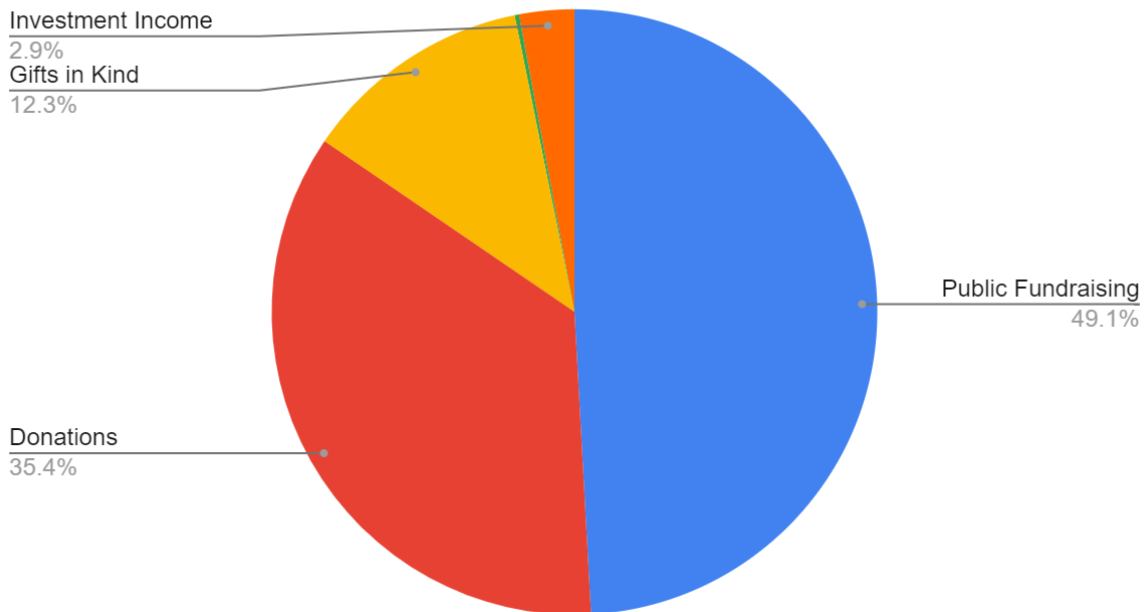
Income for the year was £6,665,000 (2023: £7,615,000), a decrease of £950,000 (12%) on the previous year. This was achieved as follows:

- Public fundraising £3,275,000 (2023: £4,607,000), a decrease of 29%. The decrease was predominantly driven by an unrepeatable and unexpected £1m gift-in-will in 2023. There was also a spike in performance within community fundraising in 2023 which reduced back to more normal levels in 2024. Individual giving was impacted by the cost-of-living crisis and was down year on year, however Challenge events increased year on year.
- Gifts in kind £820,000 (2023: £621,000), up 32% driven by some free media work provided by a number of suppliers.
- Investment income £196,000 (2023: £50,000) up 292% following good utilisation of interest rate facilities on our cash.
- There were also some minor movements in Donations £2,358,000 (2023: £2,331,000) and charitable activities £15,000 (2023: £7,000).

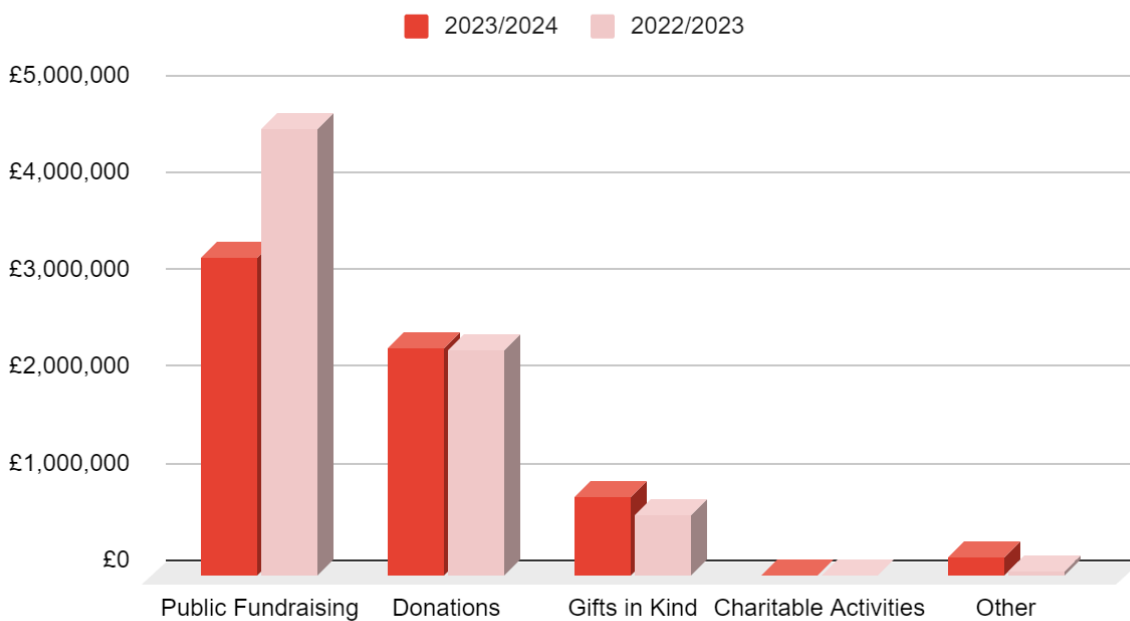
Public fundraising involves raising income from public participation in, and sponsorship of, challenge and community events throughout the country by CALM supporters.

Donations consist of income from trusts, foundations and statutory funders £546,000 (2023: £742,000), a decrease of 26%; corporate income £1,812,000 (2023: £1,589,000), an increase of 14%. Corporate income consists of donations from companies and includes donations from employee events and matched funding of donations raised by employees. Income is categorised in the following charts

2023/2024 Income by Category



Income by Category 2023/2024 vs 2022/2023



Income from public fundraising, sponsorship events and donations is obtained from a large number of sources/donors across a wide range of events throughout the year.

Income from charitable activities includes event registration fees of £14,000 (2023: £7,000), and trading income of £1,000 (2023: £nil). Commissioning income is funding from government agencies which support services provided by CALM. Event registration fees relate to fees paid by supporters for their fundraising event place.

The Trustees have restricted deferred income from grant funding of £46,000 (2023: £95,000) until 2023/24 as the expenditure to which the grants relate will not be committed and incurred until the following year.

5.2 Expenditure

Expenditure for the year was £8,380,000 (2023: £7,446,000), an increase of £934,000 (13%) on the previous year. This increase arose across the following areas of CALM's activities:

Fundraising

Total fundraising costs were £2,152,000 (2023: £1,739,000), an increase of £413,000 on the previous year. Of these costs £1,363,000 (2023: £1,015,000) were direct costs and £789,000 (2023: £724,000) were an allocation of support costs, which covers management and administrative staff costs, overheads (rent, utilities, communication and IT), governance, consultancy and training. Fundraising costs include the costs of supporting and organising participants in fundraising events on behalf of CALM and also work on developing the supporter database. The salary costs of 23 full-time equivalent members of staff (as at 31-Mar-2024) are allocated directly to this category (2023: 16). Fundraising costs represent 32% (2023: 23%) of income.

Charitable activities

Charitable activities costs were £6,227,000 (2023: £5,707,000), an increase of £520,000 (9%) on the previous year. Expenditure by key activities can be analysed as follows:

Service (Helpline) costs were £3,336,000 (2023: £2,938,000) and increased by £398,000 (14%). The helpline is manned by staff from an external service provider. Expenditure continued on the development of the helpline technology. Of these total costs £2,301,000 (2023: £1,939,000) were direct costs and £1,035,000 (2023: £999,000) were an allocation of support costs which covers management and administrative staff costs, overheads (rent, utilities, communication and IT), governance, consultancy and training.

Service (Education & Awareness) costs were £2,892,000 (2023: £2,755,000), an increase of £137,000 on the previous year. The costs in this category involve the provision of support to promote awareness of suicide through campaigns and specific public events. The salary costs of 15 full-time equivalent staff are allocated directly to this cost category (2023: 15). Of these total costs £2,119,000 (2023: £1,940,000) were direct costs and £773,000 (2023: £815,000) were an allocation of support costs which covers management and administrative staff costs, overheads (rent, utilities, communication and IT), governance, consultancy and training.

Expenditure on the Support After Suicide Partnership was £nil (2023: £15,000).

Support costs

Support costs, which are included within the aforementioned Fundraising and Charitable activities costs, are the office, administration, management and governance costs incurred by CALM. In 2023/2024 they were £2,597,000 (2023: £2,537,000), an increase of £60,000 (2%) on the previous year. CALM employed 61 full-time equivalent staff (as at 31-Mar-2024) within this category (2023: 23), including the Chief Executive, during 2023/2024.

Office costs are the general overheads of the charity and are principally made up of office rent £203,000 (2023: £193,000) and utility /communications /IT /insurance costs of £169,000 (2023: £168,000).

5.3 Surplus and reserves

There was a fund deficit for the year of £1,714,000 (2023: surplus of £169,000), all of which was unrestricted.

Total funds available as at 31 March 2024 were £4,567,000 (2023: £6,281,000), all of which were unrestricted. Included within the unrestricted funds is £200,000 which was transferred to an unrestricted designated fund to provide for the continued development of helpline technology.

The funds available balance is consistent with CALM's reserves policy outlined in section 1.3 above. In particular it is sufficient to meet the charity's short-term working capital requirements. The unrestricted reserves balance as at 31 March 2024 represents 7 months (2023: 10 months) of budgeted expenditure for 2024/25.

SECTION 6 - REFERENCE AND ADMINISTRATIVE DETAILS

CHARITY REGISTRATION NUMBER: 1110621 (ENGLAND AND WALES), SCO44347 (SCOTLAND)

COMPANY NUMBER: 05378928 (England and Wales)

TRUSTEES

James Scroggs (Chairman)
Philip Thomas (Treasurer)
David Bateson
Marcus Chapman
Catherine Chevallier
Matthew Finch
Emma France
Will Grundy
Aimee Luther
Philip Portal
Adam Powers (Resigned 15/04/2024)
Alexander Scott
Andrew Wardlaw

CHIEF EXECUTIVE OFFICER

Simon Gunning

REGISTERED OFFICE

5 Wootton Street
London
SE1 8TG

CALM OFFICE ADDRESS

5 Wootton Street
London
SE1 8TG

AUDITORS

Royce Peeling Green Limited
Chartered Accountants & Registered
Auditors
The Copper Room
Deva City Office Park
Trinity Way
Manchester
M3 7BG

LEGAL ADVISORS

Stone King
Boundary House
91 Charterhouse Street
London
EC1M 6HR

CMS Cameron McKenna Nabarro
Cannon Place
78 Cannon Street
London
EC4N 6AF

BANKS

Co-operative Bank plc
PO Box 250
Delf House
Southway
Skelmersdale
WN8 6WT

CAF Bank Limited
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4JQ

Virgin Money plc
Jubilee House
Gosforth
Newcastle upon Tyne
NE3 4PL

Nationwide Building Society
Kings Park Road
Moulton Park
Northampton
NN3 6NW

SECTION 7 - AUDITORS

The Auditors, Royce Peeling Green Limited, Chartered Accountants, have expressed their willingness to continue in office and a resolution regarding their appointment and remuneration will be submitted to the Annual General Meeting.

SECTION 8 - STATEMENT OF TRUSTEES' RESPONSIBILITIES

Law applicable to charities in England and Wales requires Trustees to prepare financial statements for each financial year, which give a true and fair view of the financial activities of the charity during the year and state of affairs at the end of the year. In preparing those 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 judgements and estimates that are reasonable and prudent
- State whether applicable accounting standards and statements of recommended practice 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 assume that the company will continue in business

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Companies Act 2006, applicable Accounting Standards and Statements of Recommended Practice (FRS 102), and the Accounting regulations set out under the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

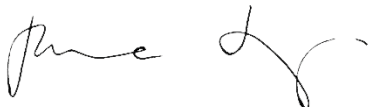
SECTION 9 - STATEMENT OF DISCLOSURE TO AUDITORS

So far as the Trustees are aware, there is no relevant audit information of which CALM's auditors are unaware. Additionally, the Trustees have taken all the necessary steps that they ought to have taken as Trustees in order to make themselves aware of all relevant audit information and to establish that the charity's auditors are aware of that information.

SECTION 10 - COMPANIES ACT 2006

This report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006. As a small company the charity is not required to prepare a strategic report.

This report was approved by the board on 11th December 2024.



J Scroggs – Director, Chair of Trustees

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF



Opinion

We have audited the financial statements of Campaign Against Living Miserably (the 'charity') for the year ended 31 March 2024 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 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 charitable company's affairs as at 31 March 2024 and of its incoming resources and application of resources, 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, the Charities Act 2011, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) 2006 (as amended).

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 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 annual report 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 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

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

We have nothing to report in respect of the following matters where the Companies Act 2006, the Charities Act 2011 and the Charities Accounts (Scotland) Regulations 2006 (as amended) 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
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities set out on page 25, the trustees, who are also the directors of the charity for the purpose 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 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 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 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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 the 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. Based on our understanding of the charity, we identified that the principal risks of non-compliance with laws and regulations related to the Charities Act 2011, the Charities Statement of Recommended Practice, pensions legislation, employment regulation and health and safety regulation, anti-bribery, corruption and fraud, money laundering, non-compliance with implementation of government support schemes relating to Covid-19, and we considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements, such as the Companies Act 2006.

We evaluated the trustees' and management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls) and determined that the principal risks were related to posting manual journal entries to manipulate financial performance, management bias through judgements and assumptions in significant accounting estimates, in particular in relation to use of restricted funds, and significant one-off or unusual transactions.

Our audit procedures were designed to respond to those identified risks, including non-compliance with laws and regulations (irregularities) and fraud that are material to the financial statements. Our audit procedures included but were not limited to:

- Discussing with the trustees and management their policies and procedures regarding compliance with laws and regulations;
- Communicating identified laws and regulations throughout our engagement team and remaining alert to any indications of non-compliance throughout our audit; and

- Considering the risk of acts by the charity which were contrary to applicable laws and regulations, including fraud.

Our audit procedures in relation to fraud included but were not limited to:

- Making enquiries of the trustees and management on whether they had knowledge of any actual, suspected or alleged fraud;
- Gaining an understanding of the internal controls established to mitigate risks related to fraud;
- Discussing amongst the engagement team the risks of fraud; and
- Addressing the risks of fraud through management override of controls by performing journal entry testing.

There are inherent limitations in the audit procedures described above and the primary responsibility for the prevention and detection of irregularities including fraud rests with management. As with any audit, there remained a risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal controls.

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.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, Charities Act 2011, Part 4 of the Charities (Accounts and Reports) Regulations 2008 and section 44 (1) (c) of the Charities and Trustee Investment (Scotland) Act 2005. 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.



Carolyn Dutton (Senior Statutory Auditor) Royce Peeling Green Limited

11th December 2024

Chartered Accountants

Statutory Auditor

Royce Peeling Green Limited is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

Statutory Auditor

Deva City Office Park

Trinity Way

Manchester

M3 7BG

STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 MARCH 2024

	Unrestricted	Restricted		Prior Year	
	Funds	Funds	Total Fund	Funds	Note
Income From:	£	£	£	£	
Donations and legacies	5,239,101	1,214,728	6,453,829	7,558,918	3
Charitable activities	14,830	-	14,830	6,739	
Government grants	-	-	-	-	
Investments	196,085	-	196,085	49,582	
Total Incoming Resources	5,450,016	1,214,728	6,664,744	7,615,239	
Expenditure on:					
Raising funds	2,152,155	-	2,152,155	1,738,814	4
Charitable activities	5,012,731	1,214,728	6,227,459	5,707,409	5
Total Expenditure	7,164,886	1,214,728	8,379,614	7,446,223	
Net income / (expenditure)	(1,714,870)		(1,714,870)	169,016	
Transfer between funds	-	-	-	-	
Net movement in funds	(1,714,870)	-	(1,714,870)	169,016	
Reconciliation of funds:					
Total funds brought forward	6,280,735	-	6,280,735	6,111,719	
Total funds carried forward	4,565,865	-	4,565,865	6,280,735	

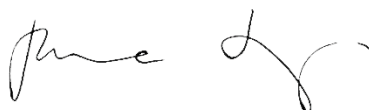
The Statement of Financial Activities has been prepared on the basis that all operations are continuing operations. There are no recognised gains and losses other than those passing through the Statement of financial activities. The notes on pages 36 to 46 form part of these accounts.

BALANCE SHEET

YEAR ENDED 31 MARCH 2024

	Unrestricted Funds	Restricted Funds	Total Funds	Prior Year Funds	Note
	£	£	£	£	
Fixed assets:					
Tangible assets	58,535	-	58,535	75,387	8
Total fixed assets:	58,535	-	58,535	75,387	
Current assets:					
Debtors	970,974	-	970,974	473,481	9
Investments	778,256	-	-	-	10
Cash and cash equivalents	3,689,293	-	4,467,549	6,347,403	
Total Current Assets	5,438,523	-	5,438,523	6,820,884	
Liabilities:					
Creditors falling due within one year	(931,192)	-	(931,192)	(615,536)	11
Net current assets	4,507,331	-	4,507,331	6,205,348	
Total assets less current liabilities	4,565,866	-	4,565,866	6,280,735	
The funds of the charity:					
Restricted Income Funds	-	-	-	-	13
Unrestricted Funds:					
Designated fund	200,000	-	200,000	200,000	
General unrestricted funds	4,365,866	-	4,365,866	6,080,735	
Total unrestricted funds	4,565,866	-	4,565,866	6,280,735	12
Total charity funds	4,565,866	-	4,565,866	6,280,735	

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime within Part 15 of the Companies Act 2006. Approved by the trustees on 11th December 2024 and signed on their behalf by:



James Scroggs
Director, Chair of Trustees

STATEMENT OF CASH FLOWS

YEAR ENDED 31 MARCH 2024

	Total funds		Note
	2023/24	2022/23	
	£	£	
Cash flows from operating activities:			
Net cash provided by / (used in) operating activities	(2,051,761)	87,282	A
Cash flows from investing activities:			
Interest Received	196,085	49,582	
Payments to acquire tangible fixed assets	(24,179)	(45,981)	
Net cash provided by / (used in) investing activities	171,906	3,601	
Change in cash and cash equivalents in the reporting period	(1,879,854)	90,883	
Cash and cash equivalents at the beginning of the reporting period	6,347,403	6,256,520	
Cash and cash equivalents at the end of the reporting period	4,467,549	6,347,403	B

Note A: RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW FROM OPERATING ACTIVITIES

	Total funds	
	2023/24	2022/23
	£	£
Net movement in funds for the year (as per the Statement of financial activities):	(1,714,870)	169,016
Adjustment for:		
Interest Received	(196,085)	(49,582)
Loss on disposal of tangible fixed assets	0	846
Depreciation	41,031	45,133
(Increase) in debtors	(497,493)	(18,956)
Increase in creditors	315,656	(59,175)
Net cash provided by operating activities	(2,051,761)	87,282

NOTE B: ANALYSIS OF CASH AND CASH EQUIVALENTS

	Total funds	
	2023/24	2022/23
Cash at Bank	4,467,549	6,347,403

NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31 MARCH 2024

1. ACCOUNTING POLICIES

Basis of preparation

The financial statements have been prepared under the historic cost convention with items recognised at cost or transaction value unless stated in the relevant notes to the accounts.

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and in accordance with the Companies Act 2006. Campaign Against Living Miserably is a registered charity, no 1110621, and meets the definition of a public benefit entity under FRS 102.

The financial statements have been prepared on a going concern basis.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

Company status

The charity is a company limited by guarantee. The members of the company are the trustees named on page 24. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. Registered Address: 5 Wootton Street, London, SE1 8TG

Fund accounting

General funds are unrestricted funds which 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.

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 costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Incoming resources

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to the resources, the trustees know it is probable that they will receive the resources and the monetary value can be measured reliably. Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.

Grants, commissioning and corporate fundraising are included in the period to which the SoFA relates when:

1. the charity has unconditional entitlement to the resources; and
2. to the extent that the resources are provided to fund specific activities over defined periods of time, the charity is entitled to spend the resources and the corresponding liability has been recognised.

Grants, commissioning and corporate fundraising income that covers subsequent accounting periods is shown as deferred income on the balance sheet.

Where there are terms or conditions attached to incoming resources, particularly grants, then these terms or conditions must be met before the income is recognised as the entitlement condition will not be satisfied until that point. Where terms or conditions have not been met or uncertainty exists as to whether they can be met then the relevant income is not recognised in the year but deferred and shown on the balance sheet as deferred income.

Government grants are recognised at the fair value of the asset received or receivable when there is reasonable assurance that the grant conditions will be met and the grants will be received.

A grant that specifies performance conditions is recognised in income when the performance conditions are met. Where a grant does not specify performance conditions it is recognised in income when the proceeds are received or receivable. A grant received before the recognition criteria are satisfied is recognised as a liability.

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised; those for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity; those for use by the charity are included in the SoFA as incoming resources when receivable.

Donated facilities are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received. No amounts are included in the financial statements for services donated by volunteers.

Investment income is included in the accounts when receivable.

Expenditure and liabilities

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources, it is probable that settlement will be required and the amount of the obligation can be measured or estimated reliably.

Fundraising costs are those incurred in raising income for the charity through events and promotions, and seeking grant funding.

Support costs are allocated to activity cost categories on a basis consistent with the use of resources and include:

1. Office and administration costs incurred in connection with general management of the charity and compliance with constitutional and statutory requirements; and
2. Governance costs incurred in relation to the preparation and audit of statutory accounts, the costs of trustee meetings and the cost of legal advice to trustees on governance or constitutional matters.

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

Leases

Rentals payable under operating leases, including any lease incentives received, are charged to the Statement of Financial Activities on a straight line basis over the term of the relevant lease except where another more systematic basis is more representative of the time pattern in which economic benefits from the lease assets are consumed.

Pension Scheme

The charity contributes to a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity and contributions are accounted for when due.

Depreciation

All tangible fixed assets are stated in the balance sheet at cost less depreciation. The depreciation of assets is provided in equal annual instalments over the estimated useful life of the assets at the following rates:

Short leasehold property

- Over the term of the lease

Computer equipment & furniture

- 33% straight line

Recognition of Liabilities

Liabilities are recognised where it is more likely than not there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Recognition of Basic Financial Assets

Debtors are measured on initial recognition at settlement amount after any discounts or amount advanced by the charity. Subsequently, they are measured at cash or other consideration expected to be received.

2. CRITICAL ACCOUNTING ESTIMATES

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised, where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3. DONATIONS AND LEGACIES

	Unrestricted	Restricted	Total 2024	Total 2023
	£	£	£	£
Donations	1,963,984	394,513	2,358,497	2,330,850
Public Fundraising	3,275,117		3,275,117	4,607,218
Gifts in kind		820,215	820,215	620,850
Total	5,239,101	1,214,728	6,453,829	7,558,918

Restricted donations consist of grant income of £394,513 (2023: £692,125).

Legacies of £17,500 were received in 2024 (2023: £1,050,000)

Although required to disclose the aggregate donated by trustees, the charity recognises that all of our trustees give their time on a voluntary basis and make valuable non-financial contributions.

Total trustee donations of £50 (2023: £250) have been received in the year

4. RAISING FUNDS

Activity or programme	Activities undertaken directly	Support costs (note 6)	Total 2024	Total 2023
	£	£	£	£
Fundraising Activities	1,362,696	789,459	2,152,155	1,738,814

5. EXPENDITURE ON CHARITABLE ACTIVITIES

Activity or programme	Activities undertaken directly	Support costs (note 6)	Total 2024	Total 2023
Services: Helpline	2,300,845	1,034,963	3,335,808	2,937,797
Services: Awareness & Education	2,118,934	772,717	2,891,651	2,754,612
Support after Suicide Partnership	-	-	-	15,000
Total	4,419,778	1,807,680	6,227,459	5,707,409

6. SUPPORT COSTS

Activity or programme	Office Costs	Management	Governance	Total 2024	Total 2023
Raising funds	306,732	480,261	2,466	789,459	724,036
Services: Helpline	402,118	629,612	3,233	1,034,963	998,440
Services: Awareness & Education	300,227	470,077	2,413	772,717	814,414
Total	1,009,077	1,579,950	8,112	2,597,139	2,536,890

Activity or programme	Office Costs	Management	Governance	Total 2023	Total 2022
Raising funds	256,637	465,638	1,761	724,036	514,330
Services: Helpline	353,900	642,111	2,429	998,440	774,178
Services: Awareness & Education	288,670	523,758	1,986	814,414	519,402
Total	899,207	1,631,507	6,176	2,536,890	1,807,910

Governance costs relate to the annual audit fee, legal fees and reimbursed trustee travel and meeting expenses. £8,112 was paid in the year to the auditors in respect of audit services (2023: £6,176).

7.STAFF COSTS

Staff costs during the year were:	Total 2024	Total 2023
	£	£
Staff Salaries	3,051,435	2,884,568
Social security costs	332,859	329,755
Employers pension contributions	162,353	151,839
Total Costs	3,546,647	3,366,162

	Total 2024	Total 2023
The average monthly number of employees employed by the charity during the year	57	57
Number of volunteers	122	172
Total volunteer hours provided	793	1,025

Higher paid employees:

	Total 2024	Total 2023
The number of employees whose remuneration fell within the following bands were:	£	£
£60,000 - £69,999	3	7
£70,000 - £79,999	3	3
£80,000 - £89,999	4	1
£100,000 - £109,999	1	
£110,000 - £119,999		1*
£120,000 - £129,999		1*
£130,000 - £139,999	1	
£150,000 - £159,999	1	
£160,000 - £179,999	1	1

*Note: the YoY movement for these employees was due to redundancy payments

8. TANGIBLE FIXED ASSETS

	Short leasehold properties	Office equipment & furniture	Total
Cost	£	£	£
At 1 April 2023	47,643	121,968	169,611
Additions	-	24,179	24,179
Disposals	-	-	-
At 31 March 2024	47,643	146,147	193,790
Depreciation			
At 1 April 2023	20,787	73,437	94,224
Charge for the year	8,335	32,696	41,031
Eliminated in respect of disposals	-	-	-
At 31 March 2024	29,122	106,133	135,255
Net book Value			
At 31 March 2023	26,856	48,531	75,387
At 31 March 2024	18,521	40,014	58,535

9. DEBTORS

	Total 2024	Total 2023
	£	£
Trade Debtors	138,757	85,429
Prepayments and accrued income	733,405	304,458
Other Debtors	98,812	83,594
	970,974	473,481

10. INVESTMENTS

	Total 2024	Total 2023
	£	£
Listed Investments	778,256	-
	778,256	-

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Total 2024	Total 2023
	£	£
Trade creditors	521,990	262,289
Deferred income	46,211	94,525
Income tax and social security	161,899	161,217
Accruals	200,677	97,505
Other creditors	414	-
	931,191	615,536

12. UNRESTRICTED FUNDS

General Fund

	Balance at 1 April 2023	Income	Expenditure	Transfers	Balance at 31 March 2024
	£	£	£	£	£
General Fund	6,080,735	5,450,016	(7,164,886)	-	4,365,865
	6,080,735	5,450,016	(7,164,886)	-	4,365,865

	Balance at 1 April 2022	Income	Expenditure	Transfers	Balance at 31 March 2023
	£	£	£	£	£
General Fund	5,911,719	6,302,264	(6,133,248)	-	6,080,735
	5,911,719	6,302,264	(6,133,248)	-	6,080,735

Designated Fund

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Balance at 1 April 2023	Income	Expenditure	Transfers	Balance at 31 March 2024
	£	£	£	£	£
Helpline technology development	200,000	-	-	-	200,000
	200,000	-	-	-	200,000

	Balance at 1 April 2022	Income	Expenditure	Transfers	Balance at 31 March 2023
	£	£	£	£	£
Helpline technology development	200,000	-	-	-	200,000
	200,000	-	-	-	200,000

The purpose of the designated fund is to provide provision for continued investment of the helpline technology project.

13. RESTRICTED FUNDS

Fund Name	Balance at 1 April 2023	Income	Expenditure	Balance at 31 March 2024
	£	£	£	£
Helpline and webchat service provision	-	306,200	(306,200)	-
Helpline technology development	-	48,313	(48,313)	-
CALM Communities	-	40,000	(40,000)	-
	-	394,513	(394,513)	-
Gifts in Kind				
PR support and campaigning	-	820,215	(820,215)	-
	-	820,215	(820,215)	-

Fund Name	Balance at 1 April 2022	Income	Expenditure	Balance at 31 March 2023
	£	£	£	£
Helpline and webchat service provision	-	625,625	(625,625)	-
Helpline technology development	-	46,500	(46,500)	-
CALM Communities	-	20,000	(20,000)	-
	-	692,125	(692,125)	-
Gifts in Kind				
PR support and campaigning	-	620,850	(620,850)	-
	-	620,850	(620,850)	-

Helpline and webchat service provision fund is for the funding of the helpline and webchat service and is restricted to covering the costs from the external provider and specific service promotion.

Helpline technology development fund is for the delivery of Project RIO, focussing on improving our webchat service with innovative technology.

CALM communities bring people together through shared passions such as sport, art and more, to educate and empower people to look after their mental health and support each other, through communication and connection.

14. RELATED PARTY TRANSACTIONS

In 2024 there were:

Marketing costs of £6,460 (2023: £209,173) for campaign ideation, design and production from adam&eveDDB, of which Will Grundy (Trustee) is a senior planner.

15. PROVISIONS AND FINANCIAL COMMITMENTS

Operational Leases	Total 2024	Total 2023
	£	£
Total non-cancellable commitments under operating leases expiring:		
In less than one year	202,238	202,238
Between two to five years	430	202,954
	202,668	405,192

THANK YOU