

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 December 2023
for
The Calm Trust

Monahans
Chartered Accountants
Hermes House
Fire Fly Avenue
Swindon
Wiltshire
SN2 2GA

The Calm Trust

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for the Year Ended 31 December 2023

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The Calm Trust

Report of the Trustees
for the Year Ended 31 December 2023

The trustees present their report with the financial statements of the charity for the year ended 31 December 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity's objects and principal activities are to:

- support the children and families associated with the treatment of cancer or leukaemia.

Significant activities

The main areas of charitable activity are the provision of counselling, advice and information and support the families and children.

Public benefit

The trustees have paid due regard to the Charity Commission's guidance on public benefit in deciding what activities the charity should undertake. The trustees consider that they have acted in the public benefit.

The Calm Trust

Report of the Trustees for the Year Ended 31 December 2023

ACHIEVEMENT AND PERFORMANCE

During 2023, the CALM Trust continued to give valuable support to families with a child diagnosed with cancer or leukaemia and receiving care at the Great Western Hospital in Swindon.

As has always been the case, CALM continues to be run by a committee made up of parents who've had a child diagnosed with a form of cancer, and therefore understand the issues, concerns and demands placed on the families we support.

As a charity we have remained committed to providing emotional, practical and financial support, as well as social activities and the opportunity for families to make the most of the breaks between hospital appointments.

During 2023, CALM was able to offer a full season of convalescent family holiday breaks at a choice of South Cerney in Gloucestershire, Weymouth in Dorset and Tenby in South Wales. A new caravan was purchased for the Tenby site ahead of the 2023 holiday season. All three caravan holiday homes were used extensively.

CALM organised a host of social events and day trips in 2023. These included a coach trip to Chessington World of Adventures in the summer. We bought tickets for our families to see Nurse Helen perform in a number of productions put on by the Wootton Bassett Light Operatic Society (WBLOS) and our on-treatment families were also invited to the Christmas pantomime at the Wyvern Theatre in Swindon.

Around 30 children attended the Children's Christmas Party, which was supported by the Swindon Freemason Society and Aldi. A teenager's Christmas party was held at Boom Battle Bar followed by desserts at Kaspas. In addition, we held a number of coffee and play mornings (including one at the Coate Water miniature railway), delivered Easter Eggs to all on treatment families (thanks to Iceland, GXO and Nationwide) and we were also able to offer our families passes to use for days out at Bristol Zoo Project.

CALM has maintained its close links with the local medical teams. Nurses Helen Good and Caroline Critchley have been our main points of liaison with the Great Western Hospital team. CALM also continues to support and fund care packages for our families, including sweets and treats that clinic volunteer Lynda McMahon can hand to children when they attend appointments.

CALM continues to work in partnership with other charities that assist our families. We are grateful to Young Lives vs Cancer for providing Social Workers at the main regional centres in Oxford & Bristol. CALM is also thankful for the work of several children's hospice organisations in our area, including Julia's House and Jessie May. CALM continues to benefit from support from other charitable groups including the Fat Boys charity, which delivered Christmas presents to some of our families. CALM has also continued to support Chloe's Fight with Ewings, a charity set up in memory of Chloe Venton from Swindon.

On the fundraising front, we held our 28th annual charity Golf Day at Wrag Barn Golf Club. Our own committee-led fundraising also included selling tickets for Swindon's Famous Duck Race and a bucket collection at the Morrison's supermarket in Haydon Wick in December.

Businesses have once again played a key role in raising money for CALM. The following are some of the companies that have supported CALM in 2023: Brit Insurance, Hillier's Funeral Service, Iceland Distribution Centres (GXO), Amazon, Sollertis (OneBot), Nationwide Building Society, Aldi Regional Distribution Centre, Learning Curve Day Nursery, Totally Crazy, Manor House Hotel and Golf Club, Haribo, Stein Pilot Insurance, Zurich Cares, Laser Quest, First City Nursing and Lou's Flower Box. Many other businesses supported CALM through donations for the Golf Day and other requests for raffle and auction prizes.

CALM has also received support from community groups and individuals, including: Swindon Freemasons, Rotary Club of Swindon (Old Town), the Lions club of Swindon, Flaxlands Manor Christmas Craft Fayre, Dragon Christmas sale, Wanborough Farmers Market, Warneford School, North Wilts Youth Football League, Blunsdon Youth FC, Wrag Barn Senior's captain Jack Arkley, RAF 24 Squadron, Ashton Keynes Village Choir, G5 Evolution and Jeremy Reynolds and Martin Horobin who completed the Lakeland 200 ride.

A number of our families (and their friends) have also held fundraising events or taken part in challenges for us. These include: Tommy's Team (took part in the Bournemouth Running Festival), Amy Carter (quiz night in memory of Jack Clifford), Cat Bunce (fundraising in memory Daniel Fagan), Shreenik Khadka, Samuel Oswin (nativity) and Lewis Barker (junior club captain at North Wilts Golf Club).

CALM continues to keep families up-to-date with events via e-mails, with a continued use of social media feeds (Facebook and Twitter) to share our achievements and successes.

During 2023, CALM was able to celebrate a number of children successfully completing their treatment. At the same time new families went through the trauma of learning their child had a form of cancer or leukaemia. The charity provided assistance and support to all families with a child on treatment. As well as the support detailed above; the charity also continues to have a policy of continuing to invite families to be part of CALM following the conclusion of treatment. One child received palliative treatment during 2023 and sadly lost their battle with cancer.

The Calm Trust
Report of the Trustees
for the Year Ended 31 December 2023

CALM continues to have a policy of keeping cash reserves in place for difficult times. This policy played a key role in helping the charity through the Covid-19 pandemic. It continues to be our aim to have two years' worth of funding in reserve. This policy enables a degree of leeway should the charity fall on harder times, while ensuring families with a child on treatment continue to receive the valuable support that so many others have relied on in the past.

Our committee has worked hard to organise fundraising and social events. To ensure the charity can continue to move forward it remains important that we continue to encourage more parents to volunteer to take part in fundraising events and to consider joining the committee.

FINANCIAL REVIEW

Financial position

At 31 December 2023 the charity had total funds of £261,207, of which £72,220 are held as fixed assets and £10,205 as restricted funds. Free reserves are £178,782.

Reserves policy

Financially CALM continues to live within its means and continues to take a prudent view of holding at least two years worth of running costs as cash reserves. This policy enables a degree of leeway should the charity fall on harder times, while ensuring families with a child on treatment continue to receive the valuable support that so many others have relied on in the past.

FUTURE PLANS

The charity plans continuing the activities outlined above in the forthcoming years subject to satisfactory funding arrangements.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

The organisation was registered in 1985.

Recruitment and appointment of new trustees

The Management Committee are not charity trustees for the purposes of charity law. Under the requirements of the Trust Deed the members of the Management Committee are all volunteers and are confirmed at the Annual General Meeting.

The trustees are already familiar with the practical work of the charity.

Organisational structure

The CALM Trust has a Management Committee of up to 16 members who meet most months and are responsible for the strategic direction and policy of the charity. The Secretary also sits on the Committee. A scheme of delegation is in place and day to day responsibility for the provision of the services rest with the Chair.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

292318

Principal address

52 Cornflower Road
Haydon Wick
Swindon
SN25 1SA

The Calm Trust

Report of the Trustees
for the Year Ended 31 December 2023

Trustees

J Bridgeman
P Cowan
K Jennings

Management Committee

As of 31st December 2023 the management committee list was:

Mr R Crowley -Chairman
Mrs S Magill -Secretary
Mrs M Brooks
Mr N Brooks
Mrs A Buckley
Mrs B Bull
Mr C Bull
Mr A Coward
Mrs E Dancey
Mrs S Emms
Mrs C Lacey
Mrs S Motture
Mrs A Oswin
Mrs D Renard
Mrs F Robinson
Mr D Rodgers
Mrs H Steward

Independent Examiner

James Gare FCA DChA
Monahans
Chartered Accountants
Hermes House
Fire Fly Avenue
Swindon
Wiltshire
SN2 2GA

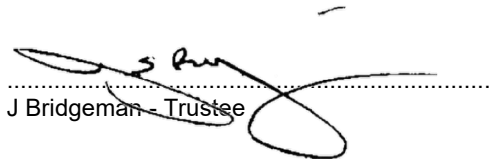
Solicitors

Bevirs Solicitors,
36 Regent Circus,
Swindon,
SN1 1UQ

Bankers

Barclays Bank plc,
Regent Street,
Swindon,
SN1 1QB

Approved by order of the board of trustees on **2 April 2024** and signed on its behalf by:


.....
J Bridgeman - Trustee

**Independent Examiner's Report to the Trustees of
The Calm Trust**

Independent examiner's report to the trustees of The Calm Trust

I report to the charity trustees on my examination of the accounts of The Calm Trust (the Trust) for the year ended 31 December 2023.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Monahans provide book-keeping services to The Calm Trust. The examiner has applied the FRC's Revised Ethical Standard in regard to these services.



James Gare FCA DChA

Monahans
Chartered Accountants
Hermes House
Fire Fly Avenue
Swindon
Wiltshire
SN2 2GA

Date: 2 May 2024

The Calm Trust

Statement of Financial Activities
for the Year Ended 31 December 2023

	Notes	Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	61,476	940	62,416	69,866
Other trading activities	3	22,306	-	22,306	16,188
Investment income	4	1,410	-	1,410	147
Other income	5	20,139	-	20,139	-
Total		<u>105,331</u>	<u>940</u>	<u>106,271</u>	<u>86,201</u>
EXPENDITURE ON					
Raising funds	6	5,672	-	5,672	7,470
Charitable activities	7				
Support activities		<u>92,542</u>	<u>735</u>	<u>93,277</u>	<u>68,647</u>
Total		<u>98,214</u>	<u>735</u>	<u>98,949</u>	<u>76,117</u>
NET INCOME		7,117	205	7,322	10,084
RECONCILIATION OF FUNDS					
Total funds brought forward		243,885	10,000	253,885	243,801
TOTAL FUNDS CARRIED FORWARD		<u>251,002</u>	<u>10,205</u>	<u>261,207</u>	<u>253,885</u>

The notes form part of these financial statements

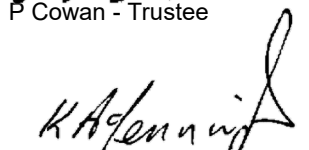
The Calm Trust

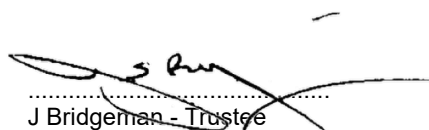
Balance Sheet
31 December 2023

	Notes	2023 £	2022 £
FIXED ASSETS			
Tangible assets	12	72,220	37,273
CURRENT ASSETS			
Stocks	13	1,680	1,848
Debtors	14	6,985	1,043
Cash at bank and in hand		183,385	215,146
		<u>192,050</u>	<u>218,037</u>
CREDITORS			
Amounts falling due within one year	15	(3,063)	(1,425)
NET CURRENT ASSETS		<u>188,987</u>	<u>216,612</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>261,207</u>	<u>253,885</u>
NET ASSETS		<u>261,207</u>	<u>253,885</u>
FUNDS	17		
Unrestricted funds		251,002	243,885
Restricted funds		10,205	10,000
TOTAL FUNDS		<u>261,207</u>	<u>253,885</u>

The financial statements were approved by the Board of Trustees and authorised for issue on
...2 April 2024..... and were signed on its behalf by:


.....
P Cowan - Trustee


.....
K Jennings - Trustee


.....
J Bridgeman - Trustee

The Calm Trust

Notes to the Financial Statements **for the Year Ended 31 December 2023**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements are prepared in sterling which is the functional currency of the charity and rounded to the nearest pound.

There are no significant areas of judgements or key sources of estimation uncertainty.

The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

Legal status and general information

The charity is an unincorporated trust constituted by a trust deed. The details of the charity are found in the trustees report.

Financial reporting standard 102 - reduced disclosure exemptions

The charity has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

Income

All income is recognised once the charity has entitlement to the income, there is sufficient certainty or receipt and so it is probable that the income will be received, and the amount of income receivable can be measured reliably. The following specific policies are applied to particular categories of income:

- Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

- Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts.

- Investment income is included when receivable.

- Incoming resources from charitable trading activity are accounted for when earned.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

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

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

The Calm Trust

Notes to the Financial Statements - continued for the Year Ended 31 December 2023

1. ACCOUNTING POLICIES - continued

Tangible fixed assets

Holiday Homes	- 25% on reducing balance
Equipment	- 25% on reducing balance
Computer equipment	- 33% on straight line basis

The costs of minor additions or those costing below £1,000 are not capitalised.

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Debtors

Amounts owing to the charity at 31st December are shown as debtors less provisions for amounts that may prove uncollectable. Short term deposits include cash held on deposit in savings accounts at the Bank. Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

2. DONATIONS AND LEGACIES

	2023	2022
	£	£
Donations	62,416	69,866

3. OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Fundraising events	22,306	16,188

The Calm Trust

Notes to the Financial Statements - continued
for the Year Ended 31 December 2023

4. INVESTMENT INCOME

	2023	2022
	£	£
Deposit account interest	1,410	147
	<u> </u>	<u> </u>

5. OTHER INCOME

	2023	2022
	£	£
Gain on sale of tangible fixed assets	20,139	-
	<u> </u>	<u> </u>

6. RAISING FUNDS

Raising donations and legacies

	2023	2022
	£	£
Fundraising costs	5,672	7,470
	<u> </u>	<u> </u>

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 8)	Support costs (see note 9)	Totals
	£	£	£
Support activities	84,447	8,830	93,277
	<u> </u>	<u> </u>	<u> </u>

8. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2023	2022
	£	£
Welfare support	19,104	15,495
Holiday home running costs	34,782	24,484
Functions	6,487	8,417
Depreciation	24,074	12,452
	<u> </u>	<u> </u>
	84,447	60,848
	<u> </u>	<u> </u>

9. SUPPORT COSTS

	Management	Governance	Totals
	£	costs £	£
Support activities	5,420	3,410	8,830
	<u> </u>	<u> </u>	<u> </u>

Support costs, included in the above, are as follows:

	2023 Support activities £	2022 Total activities £
Insurance	262	261
Telephone	72	201
Postage and stationery	402	1,416
Sundries	4,684	4,460
Accountancy and independent examination	3,410	1,461
	<u> </u>	<u> </u>
	8,830	7,799
	<u> </u>	<u> </u>

The Calm Trust

Notes to the Financial Statements - continued
for the Year Ended 31 December 2023

10. TRUSTEES' REMUNERATION AND BENEFITS

There were 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.

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	69,866	-	69,866
Other trading activities	16,188	-	16,188
Investment income	147	-	147
Total	86,201	-	86,201
EXPENDITURE ON			
Raising funds	7,470	-	7,470
Charitable activities			
Support activities	67,256	1,391	68,647
Total	74,726	1,391	76,117
NET INCOME/(EXPENDITURE)	11,475	(1,391)	10,084
RECONCILIATION OF FUNDS			
Total funds brought forward	232,410	11,391	243,801
TOTAL FUNDS CARRIED FORWARD	243,885	10,000	253,885

12. TANGIBLE FIXED ASSETS

	Holiday Homes £	Equipment £	Computer equipment £	Totals £
COST				
At 1 January 2023	146,089	1,100	499	147,688
Additions	70,547	-	-	70,547
Disposals	(44,833)	-	-	(44,833)
At 31 December 2023	171,803	1,100	499	173,402
DEPRECIATION				
At 1 January 2023	109,013	904	498	110,415
Charge for year	24,025	49	-	24,074
Eliminated on disposal	(33,307)	-	-	(33,307)
At 31 December 2023	99,731	953	498	101,182
NET BOOK VALUE				
At 31 December 2023	72,072	147	1	72,220
At 31 December 2022	37,076	196	1	37,273

The Calm Trust

Notes to the Financial Statements - continued
for the Year Ended 31 December 2023

13. STOCKS

	2023	2022
	£	£
Stocks	1,680	1,848

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Other debtors	-	404
Prepayments and accrued income	6,985	639
	<u>6,985</u>	<u>1,043</u>

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Accrued expenses	3,063	1,425

16. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted fund	Restricted funds	2023 Total funds	2022 Total funds
	£	£	£	£
Fixed assets	72,220	-	72,220	37,273
Current assets	181,845	10,205	192,050	218,037
Current liabilities	(3,063)	-	(3,063)	(1,425)
	<u>251,002</u>	<u>10,205</u>	<u>261,207</u>	<u>253,885</u>

17. MOVEMENT IN FUNDS

	At 1.1.23 £	Net movement in funds £	At 31.12.23 £
Unrestricted funds			
General fund	243,885	7,117	251,002
Restricted funds			
IT equipment	10,000	(735)	9,265
Patio furniture	-	940	940
	<u>10,000</u>	<u>205</u>	<u>10,205</u>
TOTAL FUNDS	<u>253,885</u>	<u>7,322</u>	<u>261,207</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	105,331	(98,214)	7,117
Restricted funds			
IT equipment	-	(735)	(735)
Patio furniture	940	-	940
	<u>940</u>	<u>(735)</u>	<u>205</u>
TOTAL FUNDS	<u>106,271</u>	<u>(98,949)</u>	<u>7,322</u>

The Calm Trust

Notes to the Financial Statements - continued
for the Year Ended 31 December 2023

17. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.22 £	Net movement in funds £	At 31.12.22 £
Unrestricted funds			
General fund	232,410	11,475	243,885
Restricted funds			
Trips	1,391	(1,391)	-
IT equipment	10,000	-	10,000
	<u>11,391</u>	<u>(1,391)</u>	<u>10,000</u>
TOTAL FUNDS	<u>243,801</u>	<u>10,084</u>	<u>253,885</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	86,201	(74,726)	11,475
Restricted funds			
Trips	-	(1,391)	(1,391)
TOTAL FUNDS	<u>86,201</u>	<u>(76,117)</u>	<u>10,084</u>

Restricted funds:

Trips - A grant from Nationwide was received to fund trips for families supported by CALM.

IT equipment - donation from Nominet UK to fund devices, such as tablets or laptops, to children who are currently isolated at home, undergoing treatment in hospital or otherwise disadvantaged due to their current or recent illness.

Patio furniture - a donation from Holiday Inn for patio furniture at the Cotswolds holiday home

18. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2023.