

# Community Action For Locally Managing Stress

Northern Ireland · Charity number 107011

## Details

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**Known as** CALMS

**Status** Received

**Company number** 31738

**Registered** 2018-06-04

**Register** [View on the Charity Commission for Northern Ireland register](#)

## Contact

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**Address** 8 Crawford Square  
Derry  
BT48 7hr  
BT48 7HR

**Phone** 02871268698

## Activities

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

**What the charity does:** The advancement of health or the saving of lives, The advancement of citizenship or community development, The relief of those in need by reason of youth, age, ill-health, disability, financial hardship or other disadvantage

**How the charity works:** Counselling/support

**Who the charity helps:** General public, Interface communities, Mental health, Victim support

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£368,745	£358,714	£-213,043	7

## Trustees

Name	Role	Appointed
Mr Derek Moore		
Mr Stephen Mccann		
Mr Ted Curley		
Ms Marie Brown		
Ms Nikki Yau		
Ms Yvonne Barr		

**Community Action For Locally Managing Stress**

Northern Ireland - Charity number 107011

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# Accounts

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**Company Number: NI031738**  
**Charity Number: NI107011**  
**Charity Number: XR 43980**

**Community Action for Locally Managing Stress**  
**(A company limited by guarantee)**

**Accounts**

**for the year ended 31 December 2024**

**Community Action for Locally Managing Stress**  
**(A company limited by guarantee)**

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**Community Action for Locally Managing Stress**  
**(A company limited by guarantee)**

**Information**

<b>Company No:</b>	NI031738	
<b>Charity No:</b>	NIC107011 XR 43980	
<b>Directors</b>	Nikki Yau Ted Curley Yvonne Barr Marie Brown Derek Moore Caroline McGlinchey Susan McLaughlin Elaine Sarah Power Sandra Sweeney Stephen McCann	Appointed 18th June 2024 Appointed 16th June 2024 Appointed 16th June 2024 Resigned 31st October 2024 Resigned 28th May 2025 Resigned 31st October 2024 Resigned 31st October 2024 Appointed 30th June 2025
<b>Accountants</b>	McGroarty McCafferty & Company Ltd Accountants & Tax Consultants 2 Carlisle Terrace Derry BT48 6JX	
<b>Registered Office</b>	8 Crawford Square Derry Derry BT48 7HR	
<b>Bankers</b>	Bank of Ireland 27 Culmore Road Derry BT48 8JB	
<b>Solicitors</b>	Caldwell & Robinson 10-12 Artillery Street Derry BT48 6RG	

**Community Action for Locally Managing Stress**  
**(A company limited by guarantee)**

**Report to the Directors for the year ended 31 December 2024**

The directors present their report and the financial statements for the year ended 31 December 2024. The directors of Community Action for Locally Managing Stress for the purposes of company law and who served during the year and up to the date of this report are set out on page 1.

**Our Aims and Objectives**

Purposes and Aims

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

**The Focus of our Work**

CALMS first came together in Derry/Londonderry city towards the end of 1994. It emerged as a tentative response to a clearly felt need for structured and effective assistance and support for people suffering from stress and stress-related illnesses. During the 1990s, CALMS expended and grew as a neutral (in NI terms) organisation which helps groups and individuals cope and manage stress. CALMS is now based in its own dedicated premises in the Derry/Londonderry city centre.

Staff along with volunteers and sessional workers develop and deliver a range of services. Those services include, Counselling, CBT Therapy, Complementary Treatments, Stress Management Programmes, Personal Development Programmes, Volunteering opportunities, including pathways to employment, Social Therapy outings and Welfare Rights.

**Financial Review**

Principal Funding Sources

The key funders of CALMS include V.S.S. WHSCT, Quayside Medical Practice, CFNI/DOH and Jobstart.

**Structure, Governance and Management**

Governing Document

The organisation is a company limited by guarantee, with charitable status. The entity was formed on 5th December 1996. The company was established under Memorandum & Articles of Association which outlined the area of benefit and the objects of the charitable organisation.

**Community Action for Locally Managing Stress**  
**(A company limited by guarantee)**

**Report to the Directors for the year ended 31 December 2024**

.....continued

Recruitment and Appointment of the Board of Directors

The directors of the company are also charity trustees for the purposes of charity law and under the company's Articles are known as members of the Board. Under the requirements of the Memorandum and Articles of Association, one third of the members of the Board must stand for re-election at the Annual General Meeting.

Members Induction and Training.

Board members are already familiar with the work of CALMS and new members are invited to familiarise themselves with the charity and the context within which it operates.

Obligations of the Board

The main obligation of the Board is to develop and oversee the implementation of policy and to ensure that structures and management complies with legal requirements and good governance practice. The Board meets at least 4 times a year and reports on past development and future plans are presented.

Organisational Structure

The organisation structure consists of 6 directors and the traditional business skills, along with service users, community and voluntary groups are well represented on the Board of Directors.

Risk Management

The Board conduct a regular review of major risks to which the charity is exposed and updates this review annually. A fundraising strategy has been developed along with the establishment of three social enterprises to allow for alternative funding methods for the charity's activities. Internal control risks are minimised by the implementation of comprehensive procedures for the authorisation of all transactions and projects.

**Community Action for Locally Managing Stress**  
**(A company limited by guarantee)**

**Report to the Directors for the year ended 31 December 2024**

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**Responsibilities of the Board of Directors**

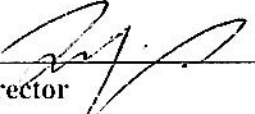
In addition to the responsibilities outlined above the Board will prepare financial statements for each financial year which give a fair and true view of the state of affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure for the financial year. In preparing those financial statements, the Board should follow best practice and:

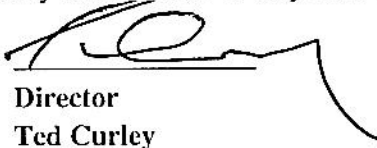
- select suitable accounting policies and apply them consistently.
- observe the methods and principles in the Charities SORP 2019 (FRS102).
- make judgements and estimates that are reasonable and prudent; and prepare financial statements on the going concern basis unless it is not appropriate to assume that the company will continue on that basis.
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- prepare the financial statements on the going concern basis unless it is inappropriate to assume the company will continue in business..

The directors are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enables them to ensure that the financial statements comply with the Companies Act 2006. The directors 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.

This report is prepared in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small companies and in accordance with SORP 2019 (FRS102).

This report was approved and authorised for issue by the Board on 17 July 2025 and signed on its behalf by;

  
\_\_\_\_\_  
Director  
Nikki Yau

  
\_\_\_\_\_  
Director  
Ted Curley

**Community Action for Locally Managing Stress**  
**(A company limited by guarantee)**

**Independent Examiner's Report on the unaudited financial statements to the directors of  
Destined Ltd**

We report on the accounts of the charity for the year ended 31 December 2024.

**Respective responsibilities of charity committee members and examiner**

As the charity's directors you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006. Having satisfied ourselves that the charity is not subject to audit under company law, and is eligible for independent examination, it is our responsibility to:

- examine the accounts under Section 65 of the Charities Act;
- follow the procedures laid down in the general Directions given by the Commission under Section 65(9) (b) of the Charities Act;
- state whether particular matters have come to our attention.

**Basis of Independent examiner's report**

We have examined your charity accounts as required under Section 65 of the Charities Act and our examination was carried out in accordance with the general directions given by the Charity Commission for Northern Ireland under Section 65 (9)(b) of the Charities Act.

The examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanation from you as charity directors concerning any such matters.

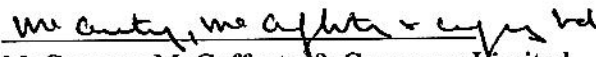
Our role is to state whether any material matters have come to our attention giving us cause to believe:

1. That accounting records were not kept in accordance with Section 386 of the Companies Act 2006.
2. That the accounts do not accord with those accounting records.
3. That the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the 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.
4. That there is further information needed for a proper understanding of the accounts to be reached.

**Independent Examiner's Statement**

We can confirm we are qualified to undertake the examination and are regulated and a member of Chartered Accountants Ireland, which is one of the listed bodies.

We have completed our examination and have no concerns in respect of the matters 1 - 4 listed above and, in connection with the following Directions of the Charity Commission Northern Ireland; we have found no matters that require drawing to your attention.

  
**McGroarty McCafferty & Company Limited**  
**Accountants & Tax Consultants**  
**2 Carlisle Terrace**  
**Derry**  
**BT48 6JX**  
**Date: 17 July 2025**

**Community Action for Locally Managing Stress**  
(A company limited by guarantee)

**Statement of Financial Activities**  
for the year ended 31 December 2024

	Unrestricted Funds £	Restricted Funds £	2024 £	2023 £
<b>Income and Expenditure</b>				
<b>Incoming Resources</b>				
Grants & Sundry Income	70,861	297,884	368,745	366,628
<b>Total Incoming Resources</b> 2.	<u>70,861</u>	<u>297,884</u>	<u>368,745</u>	<u>366,628</u>
<b>Resources Expended</b>				
Charitable activities      3.	70,086	288,628	358,714	349,398
<b>Total Resources Expended</b>	<u>70,086</u>	<u>288,628</u>	<u>358,714</u>	<u>349,398</u>
<b>Net Incoming / (Outgoing) Resources</b> 13.	775	9,256	10,031	17,230
Balances brought forward 1 January 2024	<u>20,526</u>	<u>66,131</u>	<u>86,657</u>	<u>69,427</u>
Balances carried forward 31 December 2024	<u>21,301</u>	<u>75,387</u>	<u>96,688</u>	<u>86,657</u>

The above amounts relate to continuing operations of the company.

The company has no recognised gains and losses other than those included in the results above and therefore no separate statement of total recognised gains and losses has been presented. There is no difference between the net incoming resources for the year stated above and their historical cost equivalents.

**Community Action for Locally Managing Stress**  
(A company limited by guarantee)

**Balance sheet**  
as at 31 December 2024

		2024		2023	
	Notes	£	£	£	£
<b>Fixed assets</b>					
Tangible assets	7		282,422		301,146
<b>Current assets</b>					
Debtors	8	5,798		3,972	
Cash at bank and in hand		21,511		42,730	
		<u>27,309</u>		<u>46,702</u>	
<b>Current liabilities</b>	9				
Bank loans and overdrafts		8,208		29,000	
Other creditors		28,765		27,375	
Accruals		3,587		3,900	
		<u>40,560</u>		<u>60,275</u>	
<b>Net current liabilities</b>			<u>(13,251)</u>		<u>(13,573)</u>
<b>Total assets less current liabilities</b>			269,171		287,573
Long-term liabilities	10		(172,483)		(200,916)
<b>Net assets</b>			<u>96,688</u>		<u>86,657</u>
<b>Reserves (note 13)</b>					
Unrestricted			21,301		20,526
Restricted			<u>75,387</u>		<u>66,131</u>
			<u>96,688</u>		<u>86,657</u>

**Community Action for Locally Managing Stress  
(A company limited by guarantee)**

**(continued)**

In approving these financial statements as directors of the company we hereby confirm:

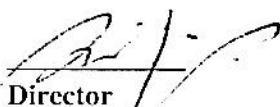
The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

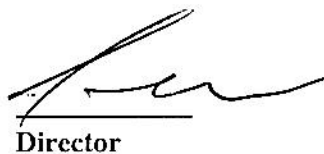
The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime in accordance with Charities SORP (FRS102).

The financial statements were approved and authorised for issue by the Board on 17 July 2025 and signed on its behalf by;

  
Director  
Nikki Yau

Date : 17 July 2025

  
Director  
Ted Curley

Date : 17 July 2025

Registration number: NI043863

**Community Action for Locally Managing Stress**  
**(A company limited by guarantee)**  
**Notes to the accounts**  
**for the year ended 31 December 2024**

**1. Accounting policies**

The charity is a private limited company by guarantee, registered in Northern Ireland and a registered charity in Northern Ireland. The address of the registered office is 8 Crawford Square, Derry, BT48 7HR.

**1.1. Accounting convention**

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

The charity constitutes a public benefit entity as defined by FRS102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland Charities SORP 2019 (FRS102) and the Companies Act 2006.

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

**1.2. Incoming resources**

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. 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.

Gifts donated for resale are included as incoming resources within activities for generating funds when they are sold.

**1.3. Resources expended**

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

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

**Community Action for Locally Managing Stress**  
**(A company limited by guarantee)**  
**Notes to the accounts**  
**for the year ended 31 December 2024**

**1.4. Tangible fixed assets and depreciation**

Tangible fixed assets are stated at cost less depreciation.

Depreciation is provided at rates calculated to write off the cost or valuation less residual value of each asset over its expected useful life, as follows:

Land and buildings	-	4% Straight Line
Office Equipment	-	33.3% Straight Line
Fixtures & Fittings	-	25% Straight Line

**1.5. Debtors & creditors**

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

**1.6. Cash at bank and in hand**

Cash and cash equivalents include cash at bank and in hand.

**1.7. Going concern**

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

**Community Action for Locally Managing Stress**  
**(A company limited by guarantee)**  
**Notes to the accounts**  
**for the year ended 31 December 2024**

2. Income	2024	2023
	£	£
<b><u>Restricted Income</u></b>		
VSP	251,738	223,660
CFNI DOH	8,500	49,615
DFC - Job Start	15,881	5,002
Capital Grants Released	21,765	21,765
Troubles Displacement	-	4,440
Rank Foundation	-	3,700
DCSDC	-	175
	297,884	308,357
<b><u>Unrestricted Income</u></b>		
Other income unrestricted	70,861	58,271
	70,861	58,271
<b>Total Income</b>	368,745	366,628

- (i) **Restricted Funds**  
Funds received which are earmarked by the Funder for specific purposes. Such purposes are within the overall aims of the organisation.
- (ii) **Unrestricted Funds**  
Funds which are expendable at the discretion of the company in furtherance of the aims of the charity. In addition funds may be held in order to finance capital investment and working capital.

**Community Action for Locally Managing Stress**  
**(A company limited by guarantee)**  
**Notes to the accounts**  
**for the year ended 31 December 2024**

**3. Resources Expended**

	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
<b>Management &amp; Administration</b>				
Wages and Salaries	-	151,933	151,933	173,542
Pension Costs	-	7,919	7,919	-
Programme expenses	39,485	89,991	129,476	119,880
Insurance	-	2,092	2,092	1,890
Light and Heat	-	3,970	3,970	3,961
Rent and rates	-	3,300	3,300	829
Printing, Postage and Stationery	1,382	1,254	2,636	3,661
Repairs and Maintenance	2,597	-	2,597	2,290
Telephone	376	4,102	4,478	4,351
Sundry expenses	5,981	1,029	7,010	270
Professional fees	-	-	-	947
Accountancy	876	2,535	3,411	3,120
Administration costs	13,086	1,880	14,966	7,755
Subscriptions	-	190	190	-
Bank charges	201	65	266	450
Loan interest	-	5,747	5,747	5,958
Depreciation	6,102	12,621	18,723	20,494
	<u>70,086</u>	<u>288,628</u>	<u>358,714</u>	<u>349,398</u>

**4. Net (outgoing)/ incoming resources for the year**

	2024 £	2023 £
Net (outgoing)/ incoming resources is stated after charging:		
Depreciation and other amounts written off tangible fixed assets	18,723	20,494
Accountancy fees	3,411	3,120
	<u>22,134</u>	<u>23,614</u>

**Community Action for Locally Managing Stress**  
**(A company limited by guarantee)**  
**Notes to the accounts**  
**for the year ended 31 December 2024**

**5. Staff costs**

**Employment costs**

	2024	2023
	£	£
Wages and salaries	151,933	173,542
Social security costs	7,919	-
	<u>159,852</u>	<u>173,542</u>

No employee received emoluments of more than £60,000 (2023: None)

**Number of employees**

The average monthly numbers of employees during the year, calculated on the basis of full time equivalents, was as follows:

	2024	2023
	Number	Number
Average number of employees	<u>7</u>	<u>7</u>

**6. Taxation**

As a charity, Community Action for Locally Managing Stress is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or s256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its chargeable objects. Accordingly, no tax charges have arisen in the charity.

**Community Action for Locally Managing Stress**  
**(A company limited by guarantee)**  
**Notes to the accounts**  
**for the year ended 31 December 2024**

<b>7. Tangible assets</b>	<b>Land and buildings</b>	<b>Office Equipment</b>	<b>Fixtures and Fittings</b>	<b>Total</b>
	£	£	£	£
<b>Cost</b>				
At 1 January 2024	315,531	87,664	16,312	419,507
At 31 December 2024	<u>315,531</u>	<u>87,664</u>	<u>16,312</u>	<u>419,507</u>
<b>Depreciation</b>				
At 1 January 2024	24,030	85,638	8,693	118,361
Charge for the year	12,621	2,026	4,077	18,724
At 31 December 2024	<u>36,651</u>	<u>87,664</u>	<u>12,770</u>	<u>137,085</u>
<b>Net book values</b>				
At 31 December 2024	<u>278,880</u>	-	<u>3,542</u>	<u>282,422</u>
At 31 December 2023	<u>291,501</u>	<u>2,026</u>	<u>7,619</u>	<u>301,146</u>
<b>8. Debtors</b>			<b>2024</b>	<b>2023</b>
			£	£
Other debtors			5,262	3,487
Prepayments			536	485
			<u>5,798</u>	<u>3,972</u>
<b>9. Creditors: amounts falling due within one year</b>			<b>2024</b>	<b>2023</b>
			£	£
Taxes and social security creditor			4,148	5,610
Bank loans and overdraft			8,208	29,000
Deferred income			24,617	21,765
Accruals			3,587	3,900
			<u>40,560</u>	<u>60,275</u>

**Community Action for Locally Managing Stress**  
**(A company limited by guarantee)**  
**Notes to the accounts**  
**for the year ended 31 December 2024**

	2024	2023
	£	£
<b>10. Long-term liabilities</b>		
Loans	41,896	48,564
Deferred grants	130,587	152,352
	172,483	200,916
	172,483	200,916

**11. Security**

Community Action for Locally Managing Stress is subject to the following charge;

The Department for Communities have a charge on the property at 8 Crawford Square Derry for a period of 10 years from 18th March 2022.

**12. Deferred Grants**

Community Action for Locally Managing Stress received three grants toward the purchase and refurbishment of a new building.

Grants totalled £217,647. As one of the grants had a clawback clause over ten years it was judged prudent to defer the grant and write off one tenth to the SOFA each year. Therefore only £21,765 was recognised in the SOFA in this financial year.

**13. Movements in Funds**

	At 1 January 2024 £	Incoming resources £	Outgoing resources £	At 31 December 2024 £
<b>Restricted funds:</b>				
Total restricted funds	66,131	297,884	(288,628)	75,387
<b>Unrestricted funds:</b>				
Total unrestricted funds	20,526	70,861	(70,086)	21,301
Total funds	86,657	368,745	(358,714)	96,688

**Purposes of Restricted Funds**

Restricted grants awarded to the charity is provided to cover the core objects as explained in directors report.

**Community Action for Locally Managing Stress**  
**(A company limited by guarantee)**  
**Notes to the accounts**  
**for the year ended 31 December 2024**

**14. Related Party Transactions**

There were no related party transactions for the year under review.

**15. Limited by Guarantee**

The company is limited by guarantee and does not have a share capital, use of 'limited' exemption.

**16. Post Balance Sheet events**

No significant events have taken place since the year end that would result in adjustments to 2024 financial information or inclusion of a note thereto.

**Community Action For Locally Managing Stress**

Northern Ireland - Charity number 107011

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# Accounts

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**COMMUNITY ACTION FOR LOCALLY MANAGING STRESS**

**Report of the Trustees and Financial Statements**

**Year Ended 31 December 2023**

**Company Number NI031738**

**Charity Number XR 43980**

# COMMUNITY ACTION FOR LOCALLY MANAGING STRESS

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# COMMUNITY ACTION FOR LOCALLY MANAGING STRESS

Charity Reference and Administrative Details Year Ended 31 December 2023

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

# **COMMUNITY ACTION FOR LOCALLY MANAGING STRESS**

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

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

### **Governing Document**

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

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

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

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

# COMMUNITY ACTION FOR LOCALLY MANAGING STRESS

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

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### Objectives and activities

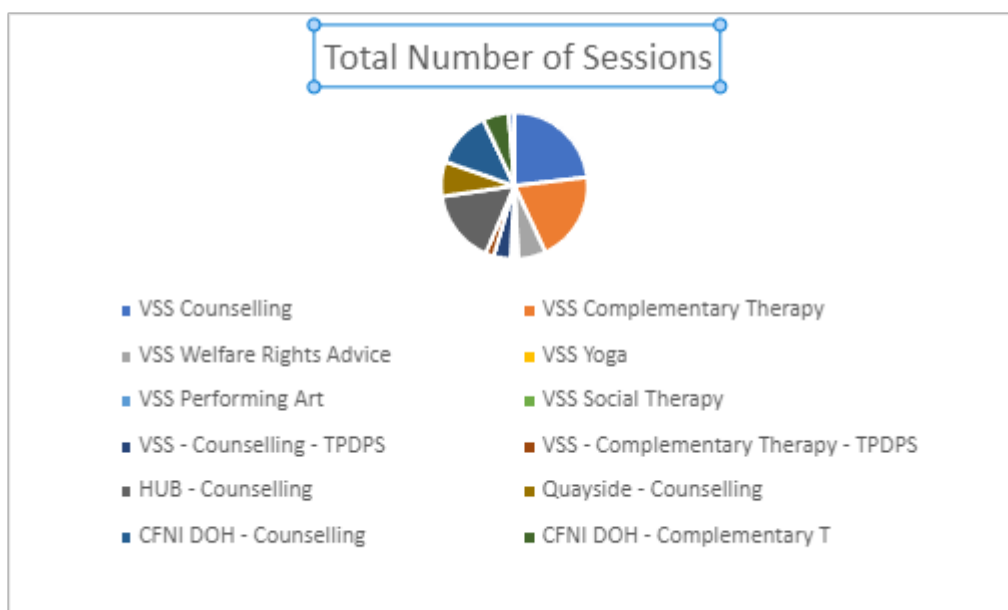
CALMS first came together in Derry/Londonderry city towards the end of 1994. It emerged as a tentative response to a clearly felt need for structured and effective assistance and support for people suffering from stress and stress-related illnesses. During the 1990s, CALMS expanded and grew as a neutral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

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

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

# COMMUNITY ACTION FOR LOCALLY MANAGING STRESS

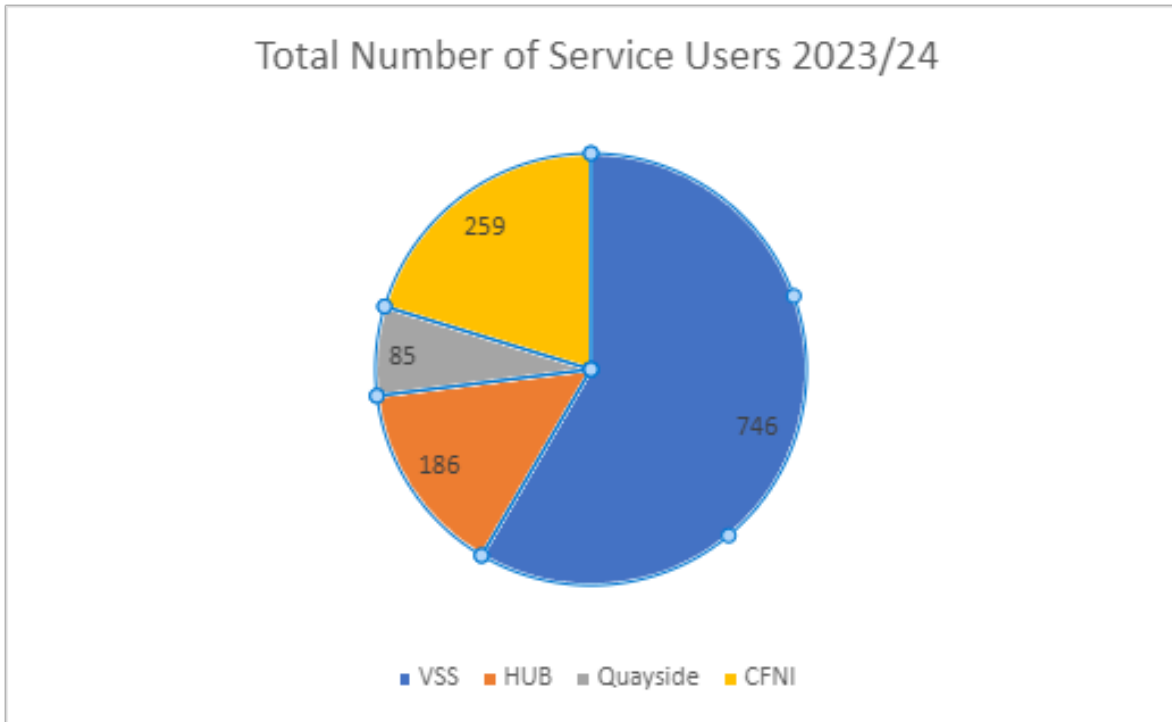
## Report of the Trustees for the Year Ended 31 December 2023



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

# COMMUNITY ACTION FOR LOCALLY MANAGING STRESS

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



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

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

# COMMUNITY ACTION FOR LOCALLY MANAGING STRESS

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

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

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

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

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

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

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

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

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

# COMMUNITY ACTION FOR LOCALLY MANAGING STRESS

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

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

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

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

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

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

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

This year, our plans for expansion include:

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

# COMMUNITY ACTION FOR LOCALLY MANAGING STRESS

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

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

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

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

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

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

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

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

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

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

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

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

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

# COMMUNITY ACTION FOR LOCALLY MANAGING STRESS

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

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

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

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

Directors.

### **Trustees Induction and Training**

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

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

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

# COMMUNITY ACTION FOR LOCALLY MANAGING STRESS

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

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### **Risk Management**

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

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

### **Organisational Structure**

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

### **Internal and external factors**

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

### **Financial review**

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

### **Reserves policy**

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

# COMMUNITY ACTION FOR LOCALLY MANAGING STRESS

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

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

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

### Statement of trustees' responsibilities

The trustees (who are also directors of CALMS for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for the year. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

# COMMUNITY ACTION FOR LOCALLY MANAGING STRESS

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

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


### Auditors

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

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

Signed on behalf of the charity's trustees by

  
**Nikki Yau**  
Chair

  
**Marie Brown**

**4 November 2024**

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

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

We have audited the financial statements of Community Action For Locally Managed Stress for the year ended 31 December 2023 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard FRS102. *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the IASSA's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may

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

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cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

### **Other information**

The other information comprises the information included in the Report of the Trustees, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

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

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

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

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

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## **Responsibilities of trustees**

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

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

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

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

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

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

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

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

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

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

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

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

### **Use of our report**

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations (Northern Ireland) 2015. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



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

**4 November 2024**

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

# COMMUNITY ACTION FOR LOCALLY MANAGING STRESS

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

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

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

# COMMUNITY ACTION FOR LOCALLY MANAGING STRESS

## Balance Sheet at 31 December 2023

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

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

**Nikki Yau**  
Chair



**Marie Brown**



**4 November 2024**

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

Company Registration Number: NI031738

# COMMUNITY ACTION FOR LOCALLY MANAGING STRESS

## Notes To The Financial Statements

### For The Year Ended 31 December 2023

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#### 1. Accounting policies

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

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), and the Companies Act 2006 and UK Generally Accepted Accounting Practice.

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

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

##### **Funds**

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

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

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

##### **Fixed assets**

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

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

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

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

**Debtors**

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

**Incoming resources**

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

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

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

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

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

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

**Resources expended**

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

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

# COMMUNITY ACTION FOR LOCALLY MANAGING STRESS

## Notes To The Financial Statements

### For The Year Ended 31 December 2023

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

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

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

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

#### **Creditors payable within one year**

Creditors and provisions payable within one year are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

#### **Tax**

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

#### **Going Concern**

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

#### **Judgements and key sources of estimation uncertainty**

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

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

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

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

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

**- Deferred Grants**

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

**2. Grants**

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

**3. Other Income**

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

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

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**4. Raising Funds**

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

**5. Charitable Activities**

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

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

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**6. Governance Costs**

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

**7. Resources Expended**

Total resources are stated after charging:

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

**7. Trustees' Remuneration and Benefits**

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

**Trustees' Expenses**

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

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

**8. Staff Costs**

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

No employee received emoluments of more than £60,000

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

**9. Tangible Fixed Assets**

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

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

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**10. Debtors**

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

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

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

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

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

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

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

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

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**13. Movement in Funds**

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

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

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

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

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

This page does not form part of the statutory financial statements

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

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

This page does not form part of the statutory financial statements

**Community Action For Locally Managing Stress**

Northern Ireland - Charity number 107011

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# Annual report

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# **COMMUNITY ACTION FOR LOCALLY MANAGING STRESS**

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

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

### **Governing Document**

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

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

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

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

# COMMUNITY ACTION FOR LOCALLY MANAGING STRESS

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

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### Objectives and activities

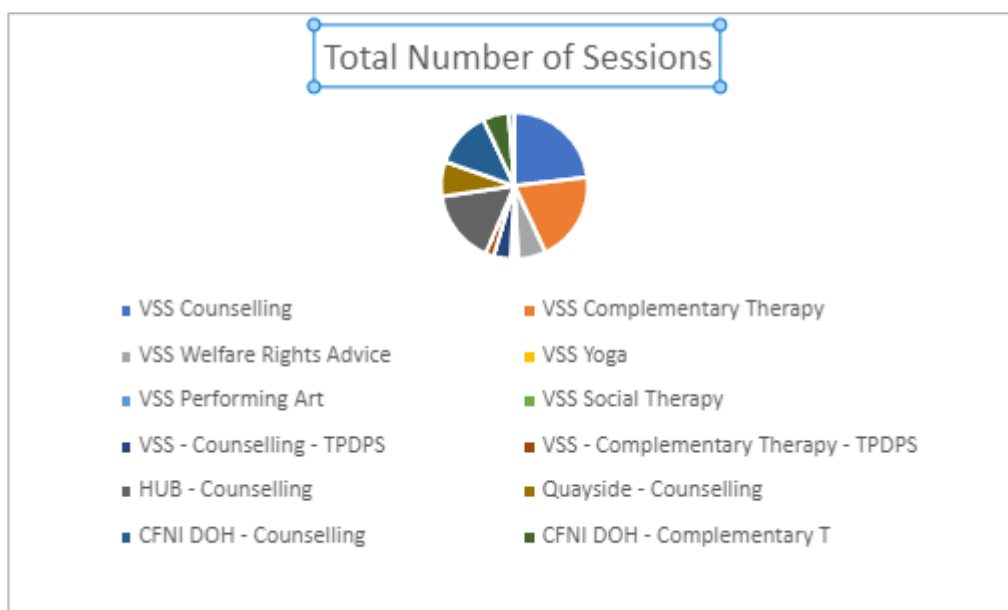
CALMS first came together in Derry/Londonderry city towards the end of 1994. It emerged as a tentative response to a clearly felt need for structured and effective assistance and support for people suffering from stress and stress-related illnesses. During the 1990s, CALMS expanded and grew as a neutral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

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

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

# COMMUNITY ACTION FOR LOCALLY MANAGING STRESS

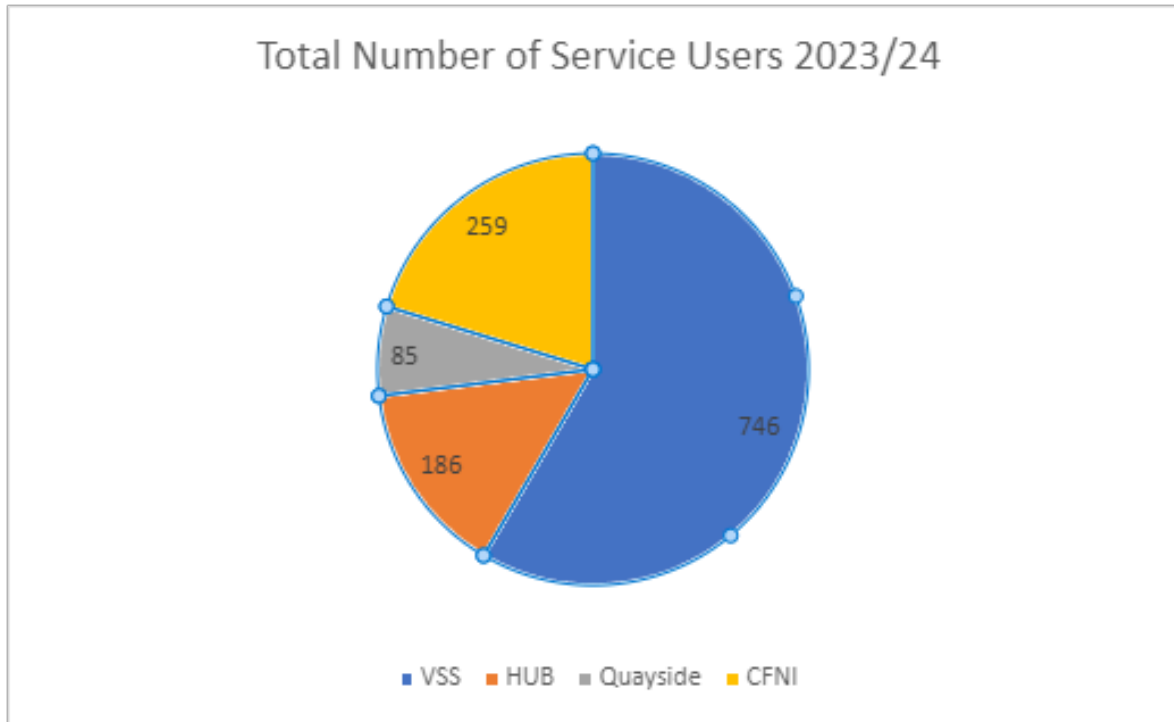
## Report of the Trustees for the Year Ended 31 December 2023



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

# COMMUNITY ACTION FOR LOCALLY MANAGING STRESS

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



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

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

# COMMUNITY ACTION FOR LOCALLY MANAGING STRESS

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

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

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

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

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

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

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

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

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

# COMMUNITY ACTION FOR LOCALLY MANAGING STRESS

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

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

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

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

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

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

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

This year, our plans for expansion include:

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

# COMMUNITY ACTION FOR LOCALLY MANAGING STRESS

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

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

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

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

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

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

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

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

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

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

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

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

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

# COMMUNITY ACTION FOR LOCALLY MANAGING STRESS

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

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

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

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

Directors.

### **Trustees Induction and Training**

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

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

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

# COMMUNITY ACTION FOR LOCALLY MANAGING STRESS

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

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### **Risk Management**

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

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

### **Organisational Structure**

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

### **Internal and external factors**

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

### **Financial review**

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

### **Reserves policy**

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

# COMMUNITY ACTION FOR LOCALLY MANAGING STRESS

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

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

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

### Statement of trustees' responsibilities

The trustees (who are also directors of CALMS for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for the year. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

# COMMUNITY ACTION FOR LOCALLY MANAGING STRESS

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

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


### Auditors

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

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

Signed on behalf of the charity's trustees by

  
**Nikki Yau**  
Chair

  
**Marie Brown**

**4 November 2024**

**Community Action For Locally Managing Stress**

Northern Ireland - Charity number 107011

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# Annual return

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

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

We have audited the financial statements of Community Action For Locally Managed Stress for the year ended 31 December 2023 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard FRS102. *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the IASSA's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may

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

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cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

### **Other information**

The other information comprises the information included in the Report of the Trustees, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

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

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

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

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

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## **Responsibilities of trustees**

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

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

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

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

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

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

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

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

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

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

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

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

### **Use of our report**

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations (Northern Ireland) 2015. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



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

**4 November 2024**

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

**Community Action For Locally Managing Stress**

Northern Ireland - Charity number 107011

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# Accounts

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**COMMUNITY ACTION FOR LOCALLY MANAGING STRESS**

**(Incorporated Under Guarantee)**

**Report of the Trustees and Financial Statements**

**Year Ended 31 December 2020**

**Company Number NI031738**

**Charity Number XR 43980**

**L Duffy & Co  
Chartered Accountants and Registered Auditors  
12 Queen Street  
Derry  
BT48 7EG**

# COMMUNITY ACTION FOR LOCALLY MANAGING STRESS

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# COMMUNITY ACTION FOR LOCALLY MANAGING STRESS

## Report of the Trustees for the Year Ended 31 December 2020

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The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, submit their annual report and the audited financial statements for the year ended 31 December 2020.

The charity is a charitable company limited by guarantee and was incorporated on 5 December 1996. It is governed by a memorandum and articles of association.

### Reference and administration details

<u>Charity Number</u>	XR43980
<u>Company Number</u>	NI031738
<u>Registered Office</u>	10 Northland Road Derry BT48 7JD
<u>Auditors</u>	L Duffy & Co 12 Queen Street Derry BT48 7EG
<u>Bankers</u>	Bank of Ireland 15 Strand Road Derry BT48 7BT

### Trustees and Directors

The directors of the charitable company (the charity) are its trustees for the purpose of charity law and throughout this report are collectively referred to as the trustees. The trustees serving during the year and since the year end were as follows

Elaine Power	Chairperson
Nikki Yau	Secretary
Sandra Sweeney	Treasurer
Dalton Keogh	
Caroline McGlinchey	
Aiveen McGowan	
Martin McConnellogue	
Edward Curley	

# **COMMUNITY ACTION FOR LOCALLY MANAGING STRESS**

## **Report of the Trustees for the Year Ended 31 December 2020**

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### **Structure, governance and management**

#### **Governing document**

The charity is a company limited by guarantee governed by its Memorandum and Articles of Association dated 5 December 1996 whose objects were amended by special resolution on 8 April 2002.

#### **Trustees**

Currently there are 8 Trustees on the Board. Trustees are recruited by word of mouth, successful applicants are appointed by the Board and ratified by Members, at our Annual General Meeting. See Articles of Association for selection, appointment and duties of our trustees.

All new Trustees receive induction training, i.e. history of the organisation, governing document, policies and procedures roles and responsibilities, and are encouraged to participate in training opportunities provided by our stakeholders. The Board holds responsibility for overall governance of the charity, including setting and monitoring strategy. It meets on a monthly basis and receives reports of all the principal activities.

#### **Risk management**

CALMS management strategy and governance takes account of risks that may be associated with the delivery of our programmes and services. The trustees have conducted a risk analysis to identify the major risks to which the company is exposed. Systems have been put in place to mitigate these risks whereby the risks are reviewed at the trustees' meetings.

We have a strong and experienced management structure in place including our voluntary Board, paid staff and committed volunteers. Supervision and appraisal structures are in place, policies and procedures are signed off and monitoring and evaluation are built into the process from the outset. Finally, financial management structures are robust, and we continue to work closely with our stakeholders, to ensure all external requirements are fulfilled in a thorough and timely manner.

# COMMUNITY ACTION FOR LOCALLY MANAGING STRESS

## Report of the Trustees for the Year Ended 31 December 2020

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### Objectives and activities

#### Objectives and aims

CALMS objects are specified in its *Memorandum of Association* to be the preservation and protection of health in the North West of Ireland (hereinafter called the area of benefit) who suffer from stress generally as well as those affected directly or indirectly by violence and to advance the education of the public in and about the cause of stress and its management within the community by, and in particular: 1. associating the statutory authorities, community and voluntary organisations and inhabitants in a common effort to improve health education and through the provision of social services, educational and recreational facilities and practical assistance with the object of improving the conditions of life for the said inhabitants”

#### Our *Vision* is

one of greater Derry/Londonderry where the dangers and consequences of stress are recognised; people and organisations work to prevent stress; victims/survivors of the conflict who experience stress are helped to cope and therefore not damaged by it; those working in the area of stress and its consequences do so in integrated and collaborative ways.

#### CALMS *mission* is

“To provide educative, preventative and rehabilitative programmes and services that empower individuals and organizations to recognize, reduce and manage stress effectively”.

The name CALMS is an acronym for Community Action for Locally Managing Stress. CALMS was established at the end of 1994 as a result of a public meeting held at the Guildhall in Derry/Londonderry. It emerged as a tentative response to an expressed community need for effective support for people suffering from stress as a result of the Troubles. During the 1990s and 2000s CALMS has grown and developed into an organisation which has a proactive and holistic approach to helping groups and individuals manage stress. CALMS is unique in that its core business brings together (a) people who are/may be in a fragile state; and (b) several complex therapies and approaches. At the same time, people’s stress issues may be multi-faceted whilst therapeutic practice is continually evolving and improving. To reflect the complexity of its work, and to do justice to its importance and to the needs

# COMMUNITY ACTION FOR LOCALLY MANAGING STRESS

## Report of the Trustees for the Year Ended 31 December 2020

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of service users, CALMS uses appropriately qualified personnel only. With its roots firmly in the local community and voluntary and community sectors, as well as with connections throughout the statutory, academic and policy making sectors.

*We work to six core principles and values:*

- Welcoming and Inclusive: CALMS is a place of comfort for all, supportive of each other and non-judgmental.
- Service Quality: CALMS services match (or better) accepted best clinical/professional practice.
- Person Focused: CALMS exists to empower individuals and prevent dependency.
- Partnership-oriented: CALMS is not the font of all knowledge in terms of stress management and works positively and collaboratively with others in the field.
- Providing Value: CALMS provides value to those who engage with it, be they individuals, organizations, groups, funders or the CALMS team.
- Equality: CALMS provides equality of opportunity for all stakeholders.

*CALMS' accountability is in three main directions:*

- Professionally, ethically and morally to beneficiaries.
- Financially and in business terms to its funders.
- In the wider sense to the public and communities of the greater Derry/Londonderry area.

*The key things which make CALMS unique are:*

- It was the first local stress management centre.
- It focuses solely on the area of stress.
- It offers a range of inter-linked complementary services and therapies.
- It uses appropriately skilled trained therapists only.
- Service users co-design their care plans.
- The project is cross-community in spirit and make-up.

*People come to CALMS for a variety of reasons, sometimes singly and sometimes in combination. Those reasons include:*

- They have heard of CALMS and its reputation.

# COMMUNITY ACTION FOR LOCALLY MANAGING STRESS

## Report of the Trustees for the Year Ended 31 December 2020

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- They have been referred there by others.
- CALMS' services are free at the point of delivery.
- Their needs have not been met elsewhere and CALMS may be their last resort.
- They are attracted to the complementary approaches offered

### Volunteers

With ever increasing demands volunteers are essential for the delivery of CALMS programmes and services. The training and use of volunteers enables the project to diversify and grow, thus helping CALMS to achieve their aims and objectives more effectively and efficiently. The voluntary ethos is very important to CALMS, as volunteer involvement is not only empowering for the individual, it also ensures grass roots ownership of the project and endangers community spirit. CALMS volunteering policy is in line with best practice, as CALMS are committed to ensuring that the volunteering experience is as beneficial in as many ways as possible, not only for the organisation, but also for the individual volunteer.

### Achievements and performance

#### Charitable activities

We offer a range of interwoven programmes/services that include Counselling, C.B.T. Complementary Therapies, Creative and Physical Activities, Welfare Support, Social Activities, Information Seminars/Health Clinics, Work Shops, Signposting, Lobbying, Volunteering and Pathways to Employment.

#### Current Activity includes:

- 25 to 30 counselling sessions per week
- 16 to 20 complementary sessions per week
- 8 to 10 welfare right sessions -Part time worker
- 28 to 32 P.W.P. sessions per week
- Yoga 8 to 10 people per week
- Volunteers 4 to 6 (Varies)
- Research
- Placements
- Signposting

# COMMUNITY ACTION FOR LOCALLY MANAGING STRESS

## Report of the Trustees for the Year Ended 31 December 2020

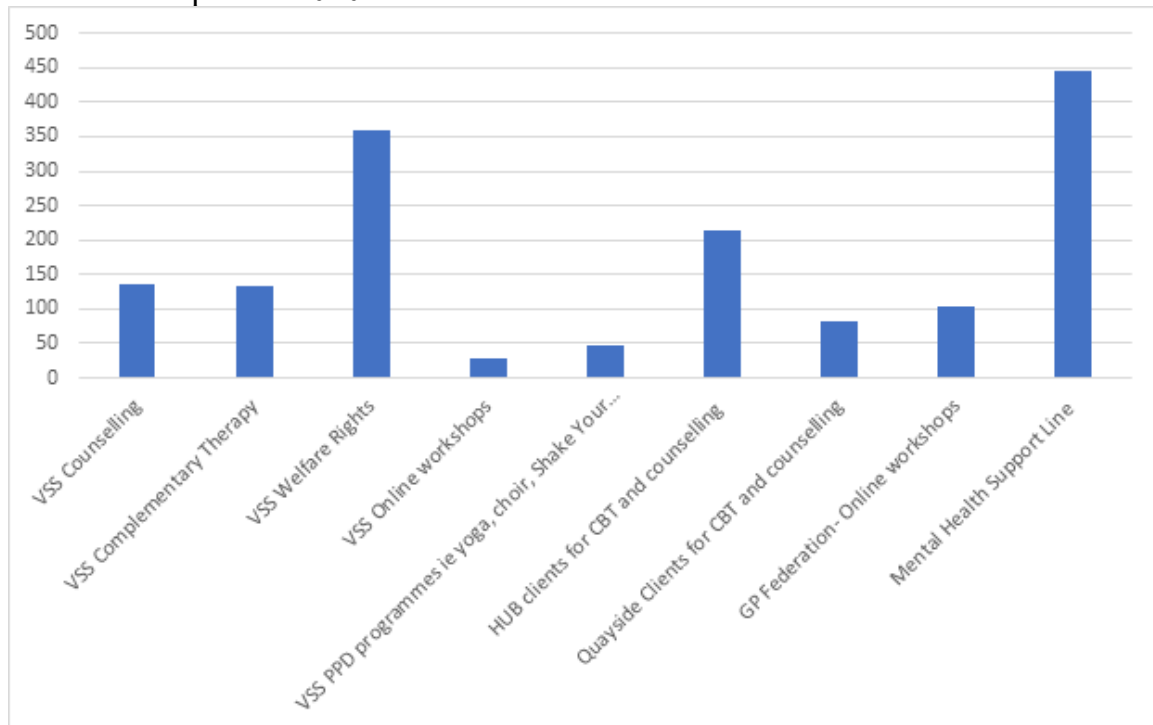
- Lobbying on behalf of our service users
- Providing information on our website and Facebook page.

### **C.A.L.M.S: is not an Island – Partnership & Collaborations**

We continue to liaise and work closely with other organizations and groups such as GPs, members of the statutory mental health teams and representatives of an array of community groups. Such collaboration and cooperation are not only good practice but is in the best interest of beneficiaries. We continue to work positively and collaboratively with others in the field of stress management and Mental Well-being. CALMS has a proactive relationship with other relevant agencies in our catchment area which ensures the multifaceted needs of our beneficiaries can be addressed this work is very much undertaken in a spirit of cooperation and mutual exchange with other players endeavouring to meet various parts of the spectrum of our beneficiaries. Networking with these groups facilitates engagement and a mutual exchange of skills and knowledge.

### **Achievement**

Levels of output for 2020



# COMMUNITY ACTION FOR LOCALLY MANAGING STRESS

## Report of the Trustees for the Year Ended 31 December 2020

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The graph above shows our stakeholders and levels of outputs for 2020-21. We can report that during this turbulent time we found new creative and innovative ways to deliver services and most importantly we stayed connected to our service users and were accountable to our funders/stakeholders. Under V.S.S., our core funder, we provided a variety of programmes and services e.g., talking therapies, complementary therapies, welfare rights, and personal development programmes to 701 individuals. Under WHSCT we provided CBT/Talking Therapies to approximately 401 individuals. A further 445 individuals have availed of services funded by a variety of sources. Most of the 445 individuals had been directly or indirectly impacted by COVID-19. We are pleased to report that during this period the total number of individuals in receipt of CALMS services is 1547. This is a significant increase and is due to the negative impact Covid-19 is placing on individuals' mental wellbeing. These outputs would not have been possible without the grant aid received from *Victim Survivor Service* our core funder and other stakeholders *WHSCT, Quayside Medical Practice* with whom we have a Service Level Agreement. Special thanks to *Awards for All, Halifax Foundation, CAF, CFNI, Cooperation Ireland, DCSDC*.

### *CALMS adapted to meet clients' needs during COVID-19*

*CALMS never stopped during the pandemic we just worked differently and at times it was quite demanding on our team's mental strength at the start of COVID. We ran a series of programmes, initially face-to-face, and later, with the emergence of Covid-19 restrictions, online via Zoom. There has been significant demand for both modes of delivery, which has been supported by healthy attendance. Of the five courses run to date (two face to face, three online), there has been an average starting attendance of five participants, and this has been maintained at completion. The courses were reinforced by folders or emails with a "toolkit" of CBT resources related to the material covered in the workshops. Feedback has been overwhelmingly positive (examples below).*

We currently have a significant demand to run more courses. The online course, in particular, has proven popular, and there has been demand for more to be run in the near future, especially given ongoing uncertainty around Covid-19, social distancing etc. Additionally, without exception, all those who participated in our courses and completed our participant survey, would either undertake a further course, or would recommend a course to a family member or friend.

Participants on the face-to-face courses completed the Warwick-Edinburgh Mental Well-being Scale (WEMWBS) at the start and end of their course. All recorded a

# COMMUNITY ACTION FOR LOCALLY MANAGING STRESS

## Report of the Trustees for the Year Ended 31 December 2020

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statistically significant increase in their wellbeing score. The average increase was 9.4 points (further details can be provided if required). As the WEMWBS assesses mental wellbeing, defined as a “person’s psychological functioning, life-satisfaction and ability to develop and maintain mutually benefiting relationships”, the objective of improving the participant’s sense of wellbeing has also been achieved (Stewart-Brown and Janmohamed, 2007). Ideally, participants on the online courses would also complete these scales, but unfortunately there is no way to ensure these are completed and returned.

Facilitators found the participants to be almost universally engaged and interactive, despite any initial reticence or anxiety. They have shared their anxieties and their stories and have supported and buoyed each other. For some, it has been exactly what they needed, and the course has been, for now at least, their end point. For others, it has afforded them an opportunity to dip their toe in the water, to find out what therapy might be about, and I have been able to advise them on what options might be open to them to seek further support, and they have been able to make informed choices about their next step. For still others, the courses have served as “top ups”, individuals who have perhaps had therapy or support in the past but have lost their way a little. Everyone brought something to the experience, and I do believe everyone brought something away with them. In what has been a difficult and challenging year, working with groups of participants, has been a genuine highlight.

### ***Client Feedback***

*“I found this a very comprehensive, well-planned course and cannot suggest any improvements.” Participant Online Course 1*

*“I felt so isolated and confused. You clarified so much for me, and I felt connected for that hour every week. Thank you” Participant Online Course 2*

*“Everyone told me I was being stupid. I was beating myself up about this. You’ve made me see it so differently. I cried when you said some of those things. I felt like you read my mind. I never thought I could get that in a group – on a computer!” Participant Online Course 2*

*“I felt this was a very worthwhile course, very informative and delivered excellently. X made the course enjoyable, whilst giving me the skills and tips to use to manage my stress and anxiety on a daily basis. Brilliant course – really glad I came. I feel more positive and optimistic – thank you” Participant F-2-F Course 1*

# COMMUNITY ACTION FOR LOCALLY MANAGING STRESS

## Report of the Trustees for the Year Ended 31 December 2020

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*“This course has really helped me overcome many problems I was facing and came available at the perfect time. I am so grateful that I got to attend and hope that many can benefit from courses like this in the future” Participant F-2-F Course 2*

*“The facilitator was excellent, really knowledgeable and helpful. Excellent taster course and gives me lots of ideas to explore further.” Participant F-2-F Course 1*

*“I didn’t understand what I was feeling, and I’m still a bit all over the place, but I get it a bit better now, and I don’t feel so ashamed. I’ve made an appointment to talk to my GP about it now” Participant Online Course 1*

Ongoing research on all our services and programmes indicates that CALMS is having a positive impact in our community see links on our website. Our project has extended beyond our initial expectations in that it has created meaningful opportunities for graduates and individuals wishing to enter the labour market better placed to excel. We will continue to provide meaningful work placements and to liaise with our local universities, schools and colleges. Our working relationship with Talking Therapies (The Hub) which is a statutory service continues to develop and evolve this relationship confirms their confidence in our projects and services. The funding received from the above-mentioned bodies has undoubtedly assisted our beneficiaries of the projects we were set up to serve.

### **Going Forward**

We will continue to follow our aims and objectives which are the preservation and protection of the health of individuals in Derry/Londonderry who suffer from stress and stress related illnesses and those affected directly or indirectly by the “Troubles” and to raise awareness and education about the causes of stress and its management within the community. It is our vision that our support services and activities continue as long as there is a need, but we are actively working to minimise that need through the reduction of stress and the causes of stress and the provision to our beneficiaries of the tools and knowledge to manage their stress beyond reactive coping mechanisms.

Sustainability of CALMS is a key issue, particularly in the present economic climate and straitened funding context, and our strategic plan incorporates a robust income generation and fundraising strategy. Without the support of our dedicated pool of volunteers, we would be unable to provide the range and scale of services and activities that we currently do.

# COMMUNITY ACTION FOR LOCALLY MANAGING STRESS

## Report of the Trustees for the Year Ended 31 December 2020

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*COVID-19 has changed our “World“*

Our working environment in 2020 changed completely as a result of the pandemic, but our dedication and commitment to do everything we can to support better mental health has never been stronger. Assistance made available through our programmes and services via online enabled beneficiaries to travel along a holistic healing path, moving from initially seeking relief to addressing their difficulties; developing healthy coping strategies; managing their condition through the acquisition of useful tools, insight and knowledge; and, for some, achieving resolution to their problems. Beneficiaries gained information, knowledge, tools, techniques resulting in an overall improvement in their mental and emotional wellbeing.

One of our aims during covid-19 was to reduce isolation, detachment and loneliness associated with unmet needs relating to mental health with the provision of services that are rehabilitative and educative in nature. Evaluations would suggest that we are assisting a high percentage of service users to be better placed to reduce and manage stress.

We are truly proud of the highly skilled and professional team and our researchers who adapted quickly to growing mental health needs of new and existing service users by offering new and existing services via online. Including information leaflets on coping with Covid-19, and acting as effective sign posters.

The team were truly remarkable when COVID-19 struck. They dug deep and found new innovative and creative ways to stay connected to the clients. We must acknowledge the sterling work and long hours of our Therapists, Counsellors and our Office Manager who assisted all of us in the area of Information Technology and much more in a time of high anxiety. We the Trustees are truly grateful to all of you.

The covid pandemic has dramatically increased the number and type of service users accessing CALMS on a daily basis. This is glaringly evident from the 24-hr help and the number of counsellors who have been on call throughout lockdown and continue to be available. The background of Clients experiencing mental health difficulties has shifted starkly over the last year, the Covid Pandemic has affected everyone with people who have never before experienced depression suicidal thoughts, financial worries, domestic abuse educational uncertainty, isolation and many other issues seeking support from CALMS for the first time.

# COMMUNITY ACTION FOR LOCALLY MANAGING STRESS

## Report of the Trustees for the Year Ended 31 December 2020

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### *Our Goals for 2021*

- To source and secure new premises which will allow us to expand our much-needed services;
- To market the social economy side of our project to ensure CALMS is less dependent on grant aid;
- To recruit new members to our committee;
- To become more environmentally friendly by becoming as far as possible a paper free organisation;
- To invest in IT Training for our team including our valued volunteers;
- To secure at least 6 months reserves;
- To continue researching and evaluating CALMS' services and programmes;
- To continue to provide placements for students – opening up pathways to employment.

### **Acknowledgement:**

*On behalf of CALMS a sincere thank you to all our Stakeholders, Volunteers, Service users and our dedicated team.*

Extended thanks and gratitude to our NHS, Local GP's, Nurses, Clergy and all working on the frontline our thoughts are with you.

Our sympathy and thoughts are with all who have lost loved ones during this pandemic.

*Stay well and Safe.*

### **Internal and external factors**

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

# COMMUNITY ACTION FOR LOCALLY MANAGING STRESS

## Report of the Trustees for the Year Ended 31 December 2020

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### Financial review

The charity has had another successful year. However, in this difficult climate for funding the charity's income increased by 11% to £295,964 (2019 - £266,523) whilst total funds carried forward increased to £15,467 (2019 - £9,570).

### Reserves policy

The trustees have established the level of reserves (that is those funds that are freely available) that the charity ought to have. Reserves are needed to bridge any funding gaps that may occur and should be maintained at the equivalent of 3 months expenditure in order for the charity to continue its activities. The trustees consider that an ideal level of reserves would be £40,000. Unrestricted reserves at the 31 December 2019 were £1,091 (2019 - £449). Whilst well short of our target reserves we are pleased that unrestricted reserves have not fallen sharply during the year.

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

### Statement of trustees' responsibilities

The trustees (who are also directors of CALMS for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for the year. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

# COMMUNITY ACTION FOR LOCALLY MANAGING STRESS

## Report of the Trustees for the Year Ended 31 December 2020

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The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

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

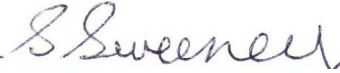
### Auditors

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

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

Signed on behalf of the charity's trustees by

  
**Elaine Power**  
**Chair**

  
**Sandra Sweeney**  
**Treasurer**

**7th July 2021**

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

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

We have audited the financial statements of Community Action For Locally Managed Stress for the year ended 31 December 2020 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard FRS102.

The report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations (Northern Ireland) 2015. Our audit work has been undertaken so that we might state to the 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.

### **Opinion**

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2020, and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice: and
- have been prepared in accordance with the requirements of the Companies Act 2006.

### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's

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

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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**

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period at least twelve months from the date when the financial statements are authorised for issue.

### **Other information**

The trustees are responsible for the other information. The other information comprises the information included in the Report of the Directors, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

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

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We have nothing to report in this regard.

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

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

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

### **Respective responsibilities of trustees**

As explained more fully in the Trustees' Responsibilities Statement set out on pages 7 to 8, the trustees are responsible for the preparation of financial statements and for being satisfied that they give a true and fair view, and for such internal control as directors determine is necessary to enable the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or 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 auditor under section 65(3)(b) of the Charities Act (Northern Ireland) 2008 and report in accordance with regulations made under section 66 of that Act.

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

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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 decisions of users taken on the basis of these financial statements.

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](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.



**Signed:**

**Date: 7 July 2021**

**Laurie Duffy Senior Statutory Auditor  
Fellow of the Institute of Chartered Accountants in Ireland**

**L Duffy & Co  
Chartered Accountants and Registered Auditors  
12 Queen Street  
Derry BT48 7EG**



**L Duffy & Co is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.**

# COMMUNITY ACTION FOR LOCALLY MANAGING STRESS

## Statement of Financial Activities For Year Ended 31 December 2020

	Notes	Unrestricted Funds £	Restricted funds £	2020 Total Funds £	2019
<b>Incoming Resources</b>					
Grants	2		238,377	238,377	210,614
Donations and sundry income		57,587		57,587	55,909
<b>Total incoming resources</b>		<b>57,587</b>	<b>238,377</b>	<b>295,964</b>	<b>266,523</b>
<b>Resources Expended</b>					
Costs of generating funds	3	1,183	18,842	20,025	20,535
Charitable activities	4	45,378	197,570	242,948	210,218
Governance costs	5	10,384	16,710	27,094	28,950
<b>Total resources expended</b>		<b>56,945</b>	<b>233,122</b>	<b>290,067</b>	<b>259,703</b>
<b>Net incoming/(outgoing) resources</b>	6	<b>642</b>	<b>5,255</b>	<b>5,897</b>	<b>6,820</b>
<b>Reconciliation of Funds</b>					
Total funds brought forward		449	9,121	9,570	2,750
<b>Total Funds Carried Forward</b>		<b>1,091</b>	<b>14,376</b>	<b>15,467</b>	<b>9,570</b>


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

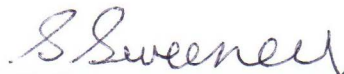
# COMMUNITY ACTION FOR LOCALLY MANAGING STRESS

## Balance Sheet at 31 December 2020

		2020 £	2019 £
	Notes		
<b>Fixed Assets</b>			
Tangible assets	9	6,234	5,845
<b>Current Assets</b>			
Debtors	10	3,629	4,039
Bank		23,519	9,289
		<u>27,148</u>	<u>13,328</u>
<b>Creditors: amounts falling due within one year</b>	11	(17,915)	(9,603)
<b>Net current assets/(liabilities)</b>		<u>9,233</u>	<u>3,725</u>
<b>Total assets less current liabilities</b>		15,467	9,570
<b>Creditors: amounts falling due after more than one year</b>	12	0	0
<b>Net Assets</b>		<u>15,467</u>	<u>9,570</u>
<b>Funds</b>			
Unrestricted funds	13	1,091	449
Restricted funds	13	14,376	9,121
		<u>15,467</u>	<u>9,570</u>

The financial statements were approved by the Board of Trustees on 7 July 2021 and were signed on its behalf by:

  
**Elaine Power**  
Chair

  
**Sandra Sweeney** 7 July 2021  
Treasurer

# COMMUNITY ACTION FOR LOCALLY MANAGING STRESS

## Notes To The Financial Statements

### For The Year Ended 31 December 2020

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#### 1. Accounting Policies

##### **Accounting convention**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 (as updated through Update Bulletin 1 published on 2 February 2016), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act (Northern Ireland) 2008, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

The charity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A.

##### **Company status**

The charity is a company limited by guarantee. The members of the company are the trustees named on page 1. 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.

##### **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.

##### **Incoming resources**

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

##### **Resources expended**

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.

##### **Tangible fixed assets and depreciation**

Depreciation is provided at the following annual rates in order to write off the cost less estimated residual value of each asset over its estimated useful life or, if held under a finance lease, over the lease term, whichever is the shorter.

Leasehold improvements - 10% straight line

**COMMUNITY ACTION FOR LOCALLY MANAGING STRESS**  
**Notes To The Financial Statements**  
**For The Year Ended 31 December 2020**

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Equipment - 20% reducing balance

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**Finance and operating leases**

Rentals applicable to operating leases are charged to the Statement of Financial Activities over the period in which the cost is incurred. Assets purchased under finance lease are capitalized as fixed assets. Obligations under such agreements are included in creditors. The difference between the capitalized cost and the total obligation under the lease represents the finance charges. Finance charges are written off to the Statement of Financial Activities over the period of the lease so as to produce a constant periodic rate of charge.

**2. Grants**

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Victim Support Program Funding	201,555	196,614
Awards For All	10,000	10,000
Small Grants	6,822	4,000
CFNI	15,000	0
Halifax	5,000	
	<b>238,377</b>	<b>210,614</b>

**3. Costs of Generating Funds**

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Wages and salaries	16,000	16,000
Printing, postage and stationery	425	425
Admin costs	2,650	2,650
Telephone	450	450
Advertising and sponsorship	0	0
Travel and subsistence	0	510
Website	500	500
	<b>20,025</b>	<b>20,535</b>

**COMMUNITY ACTION FOR LOCALLY MANAGING STRESS**  
**Notes To The Financial Statements**  
**For The Year Ended 31 December 2020**

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**4. Charitable Activities**

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Wages and salaries	76,584	74,750
Training and programmes	128,764	98,685
Rent payable	18,885	21,583
Insurance	829	844
Heat and light	4,241	3,663
Printing, postage and stationery	950	2,778
Admin costs	4,690	3,961
Website	150	554
Telephone	4,501	1,935
Travel and subsistence	78	50
Repairs and renewals	2,343	1,370
General expenses	633	45
Consultancy fees	300	0
	<b>242,948</b>	<b>210,218</b>

**5. Governance Costs**

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Wages and salaries	12,830	12,830
Rent payable	3,333	3,809
Insurance	146	149
Heat and light	748	646
Printing, postage and stationery	243	565
Admin Costs	4,000	4,000
Telephone	190	190
Consultancy fees	0	546
Audit fee	2,520	2,520
Website	250	450
General expenses	105	105
Bank charges	782	1,208
Depreciation	1,947	1,932
Interest payable	0	0
	<b>27,094</b>	<b>28,950</b>

**COMMUNITY ACTION FOR LOCALLY MANAGING STRESS**  
**Notes To The Financial Statements**  
**For The Year Ended 31 December 2020**

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**6. Resources Expended**

Total resources are stated after charging:

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Auditors' remuneration	2,520	2,520
Depreciation	1,947	1,932
	<hr/>	<hr/>

**7. Trustees' Remuneration and Benefits**

There was no trustees' remuneration or other benefits for the year ended 31 December 2020 nor for the year ended 31 December 2019.

**Trustees' Expenses**

There were no trustees' expenses paid for the year ended 31 December 2020 nor for the year ended 31 December 2019.

**8. Staff Costs**

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Wages and salaries	96,742	95,052
Social security costs	8,672	8,528
	<hr/>	<hr/>
	<b>105,414</b>	<b>103,580</b>
	<hr/>	<hr/>

**COMMUNITY ACTION FOR LOCALLY MANAGING STRESS**  
**Notes To The Financial Statements**  
**For The Year Ended 31 December 2020**

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**9. Tangible Fixed Assets**

	<b>Leasehold Improvements £</b>	<b>Equipment £</b>	<b>Total £</b>
<b>Cost</b>			
At 1 January 2020	8,305	74,361	82,666
Additions		2,336	2,336
Disposals			0
At 31 December 2020	8,305	76,697	85,002
<b>Depreciation</b>			
At 1 January 2020	8,305	68,516	76,821
Charge or year	-	1,947	1,947
Disposals			0
At 31 December 2020	8,305	70,463	78,768
<b>Net Book Value</b>			
<b>At 31 December 2020</b>	<b>0</b>	<b>6,234</b>	<b>6,234</b>
<b>At 31 December 2019</b>	<b>0</b>	<b>5,845</b>	<b>5,845</b>

**10. Debtors**

	<b>2020 £</b>	<b>2019 £</b>
Accrued income and grants payable	3,629	4,039
	<b>3,629</b>	<b>4,039</b>

**COMMUNITY ACTION FOR LOCALLY MANAGING STRESS**  
**Notes To The Financial Statements**  
**For The Year Ended 31 December 2020**

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

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Bank loans and overdrafts	12,545	4,127
PAYE and NI	2,124	2,130
Wages	0	0
Accruals	3,246	3,346
	<b>17,915</b>	<b>9,603</b>

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

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Hire Purchase		

**13. Movement in Funds**

	<b>At 1 January 2019</b>	<b>Net incoming resources</b>	<b>At 31 December 2019</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Unrestricted funds	449	642	1,091
Restricted funds	9,121	5,255	14,376
<b>Total Funds</b>	<b>9,570</b>	<b>5,897</b>	<b>15,467</b>

**COMMUNITY ACTION FOR LOCALLY MANAGING STRESS**  
**Detailed Statement of Financial Activities**  
**For Year Ended 31 December 2020**

	Unrestricted	Restricted	Total 2020 £	2019 £
<b>Incoming Resources</b>				
<b>Voluntary income:</b>				
Grants		238,377	238,377	210,614
Donations and sundry income	57,587		57,587	55,909
<b>Total incoming resources</b>	<b>57,587</b>	<b>238,377</b>	<b>295,964</b>	<b>266,523</b>
<b>Resources Expended</b>				
<b>Costs of generating funds</b>				
Wages and salaries	0	16,000	16,000	16,000
Printing, postage and stationery	200	225	425	425
Admin Costs	983	1,667	2,650	2,650
Telephone	0	450	450	450
Advertising and sponsorship	0	0	0	0
Travel and subsistence	0	0	0	510
Website	0	500	500	500
	1,183	18,842	20,025	20,535
<b>Charitable activities</b>				
Wages and salaries	0	76,584	76,584	74,750
Training and programmes	35,205	93,559	128,764	98,685
Support and supervision	0	0	0	0
Rent payable	2,990	15,895	18,885	21,583
Insurance	0	829	829	844
Heat and light	291	3,950	4,241	3,663
Printing, postage and stationery	0	950	950	2,778
Admin Costs	4,048	642	4,690	3,961
Website	0	150	150	554
Telephone	1,651	2,850	4,501	1,935
Travel and subsistence	0	78	78	50
Repairs and renewals	893	1,450	2,343	1,370
General expenses	0	633	633	45
Consultancy fees	300	0	300	0
	45,378	197,570	242,948	210,218

This page does not form part of the statutory financial statements

**COMMUNITY ACTION FOR LOCALLY MANAGING STRESS**  
**Detailed Statement of Financial Activities**  
**For Year Ended 31 December 2020**

	Unrestricted	Restricted	Total 2020 £	2019
<b>Governance costs</b>				
Wages and salaries	0	12,830	12,830	12,830
Rent payable	1,200	2,133	3,333	3,809
Insurance	0	146	146	149
Heat and light	495	253	748	646
Printing, postage and stationery	228	15	243	565
Admin Costs	4,000	0	4,000	4,000
Telephone	77	113	190	190
Travel and subsistence	0	0	0	0
Consultancy fees	0	0	0	546
Website	250	0	250	450
Audit fee	1,300	1,220	2,520	2,520
General expenses	105	0	105	105
Bank charges	782	0	782	1,208
Depreciation	1,947	0	1,947	1,932
	<u>10,384</u>	<u>16,710</u>	<u>27,094</u>	<u>28,950</u>
<b>Total resources expended</b>	<b>56,945</b>	<b>233,122</b>	<b>290,067</b>	<b>259,703</b>
<b>Net income / (expenditure)</b>	<b>642</b>	<b>5,255</b>	<b>5,897</b>	<b>6,820</b>

This page does not form part of the statutory financial statements

**Community Action For Locally Managing Stress**

Northern Ireland - Charity number 107011

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# Annual report

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# COMMUNITY ACTION FOR LOCALLY MANAGING STRESS

## Report of the Trustees for the Year Ended 31 December 2020

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The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, submit their annual report and the audited financial statements for the year ended 31 December 2020.

The charity is a charitable company limited by guarantee and was incorporated on 5 December 1996. It is governed by a memorandum and articles of association.

### Reference and administration details

<u>Charity Number</u>	XR43980
<u>Company Number</u>	NI031738
<u>Registered Office</u>	10 Northland Road Derry BT48 7JD
<u>Auditors</u>	L Duffy & Co 12 Queen Street Derry BT48 7EG
<u>Bankers</u>	Bank of Ireland 15 Strand Road Derry BT48 7BT

### Trustees and Directors

The directors of the charitable company (the charity) are its trustees for the purpose of charity law and throughout this report are collectively referred to as the trustees. The trustees serving during the year and since the year end were as follows

Elaine Power	Chairperson
Nikki Yau	Secretary
Sandra Sweeney	Treasurer
Dalton Keogh	
Caroline McGlinchey	
Aiveen McGowan	
Martin McConnellogue	
Edward Curley	

# **COMMUNITY ACTION FOR LOCALLY MANAGING STRESS**

## **Report of the Trustees for the Year Ended 31 December 2020**

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### **Structure, governance and management**

#### **Governing document**

The charity is a company limited by guarantee governed by its Memorandum and Articles of Association dated 5 December 1996 whose objects were amended by special resolution on 8 April 2002.

#### **Trustees**

Currently there are 8 Trustees on the Board. Trustees are recruited by word of mouth, successful applicants are appointed by the Board and ratified by Members, at our Annual General Meeting. See Articles of Association for selection, appointment and duties of our trustees.

All new Trustees receive induction training, i.e. history of the organisation, governing document, policies and procedures roles and responsibilities, and are encouraged to participate in training opportunities provided by our stakeholders. The Board holds responsibility for overall governance of the charity, including setting and monitoring strategy. It meets on a monthly basis and receives reports of all the principal activities.

#### **Risk management**

CALMS management strategy and governance takes account of risks that may be associated with the delivery of our programmes and services. The trustees have conducted a risk analysis to identify the major risks to which the company is exposed. Systems have been put in place to mitigate these risks whereby the risks are reviewed at the trustees' meetings.

We have a strong and experienced management structure in place including our voluntary Board, paid staff and committed volunteers. Supervision and appraisal structures are in place, policies and procedures are signed off and monitoring and evaluation are built into the process from the outset. Finally, financial management structures are robust, and we continue to work closely with our stakeholders, to ensure all external requirements are fulfilled in a thorough and timely manner.

# COMMUNITY ACTION FOR LOCALLY MANAGING STRESS

## Report of the Trustees for the Year Ended 31 December 2020

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### Objectives and activities

#### Objectives and aims

CALMS objects are specified in its *Memorandum of Association* to be the preservation and protection of health in the North West of Ireland (hereinafter called the area of benefit) who suffer from stress generally as well as those affected directly or indirectly by violence and to advance the education of the public in and about the cause of stress and its management within the community by, and in particular: 1. associating the statutory authorities, community and voluntary organisations and inhabitants in a common effort to improve health education and through the provision of social services, educational and recreational facilities and practical assistance with the object of improving the conditions of life for the said inhabitants”

#### Our *Vision* is

one of greater Derry/Londonderry where the dangers and consequences of stress are recognised; people and organisations work to prevent stress; victims/survivors of the conflict who experience stress are helped to cope and therefore not damaged by it; those working in the area of stress and its consequences do so in integrated and collaborative ways.

#### CALMS *mission* is

“To provide educative, preventative and rehabilitative programmes and services that empower individuals and organizations to recognize, reduce and manage stress effectively”.

The name CALMS is an acronym for Community Action for Locally Managing Stress. CALMS was established at the end of 1994 as a result of a public meeting held at the Guildhall in Derry/Londonderry. It emerged as a tentative response to an expressed community need for effective support for people suffering from stress as a result of the Troubles. During the 1990s and 2000s CALMS has grown and developed into an organisation which has a proactive and holistic approach to helping groups and individuals manage stress. CALMS is unique in that its core business brings together (a) people who are/may be in a fragile state; and (b) several complex therapies and approaches. At the same time, people’s stress issues may be multi-faceted whilst therapeutic practice is continually evolving and improving. To reflect the complexity of its work, and to do justice to its importance and to the needs

# COMMUNITY ACTION FOR LOCALLY MANAGING STRESS

## Report of the Trustees for the Year Ended 31 December 2020

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of service users, CALMS uses appropriately qualified personnel only. With its roots firmly in the local community and voluntary and community sectors, as well as with connections throughout the statutory, academic and policy making sectors.

*We work to six core principles and values:*

- Welcoming and Inclusive: CALMS is a place of comfort for all, supportive of each other and non-judgmental.
- Service Quality: CALMS services match (or better) accepted best clinical/professional practice.
- Person Focused: CALMS exists to empower individuals and prevent dependency.
- Partnership-oriented: CALMS is not the font of all knowledge in terms of stress management and works positively and collaboratively with others in the field.
- Providing Value: CALMS provides value to those who engage with it, be they individuals, organizations, groups, funders or the CALMS team.
- Equality: CALMS provides equality of opportunity for all stakeholders.

*CALMS' accountability is in three main directions:*

- Professionally, ethically and morally to beneficiaries.
- Financially and in business terms to its funders.
- In the wider sense to the public and communities of the greater Derry/Londonderry area.

*The key things which make CALMS unique are:*

- It was the first local stress management centre.
- It focuses solely on the area of stress.
- It offers a range of inter-linked complementary services and therapies.
- It uses appropriately skilled trained therapists only.
- Service users co-design their care plans.
- The project is cross-community in spirit and make-up.

*People come to CALMS for a variety of reasons, sometimes singly and sometimes in combination. Those reasons include:*

- They have heard of CALMS and its reputation.

# COMMUNITY ACTION FOR LOCALLY MANAGING STRESS

## Report of the Trustees for the Year Ended 31 December 2020

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- They have been referred there by others.
- CALMS' services are free at the point of delivery.
- Their needs have not been met elsewhere and CALMS may be their last resort.
- They are attracted to the complementary approaches offered

### Volunteers

With ever increasing demands volunteers are essential for the delivery of CALMS programmes and services. The training and use of volunteers enables the project to diversify and grow, thus helping CALMS to achieve their aims and objectives more effectively and efficiently. The voluntary ethos is very important to CALMS, as volunteer involvement is not only empowering for the individual, it also ensures grass roots ownership of the project and endangers community spirit. CALMS volunteering policy is in line with best practice, as CALMS are committed to ensuring that the volunteering experience is as beneficial in as many ways as possible, not only for the organisation, but also for the individual volunteer.

### Achievements and performance

#### Charitable activities

We offer a range of interwoven programmes/services that include Counselling, C.B.T. Complementary Therapies, Creative and Physical Activities, Welfare Support, Social Activities, Information Seminars/Health Clinics, Work Shops, Signposting, Lobbying, Volunteering and Pathways to Employment.

#### Current Activity includes:

- 25 to 30 counselling sessions per week
- 16 to 20 complementary sessions per week
- 8 to 10 welfare right sessions -Part time worker
- 28 to 32 P.W.P. sessions per week
- Yoga 8 to 10 people per week
- Volunteers 4 to 6 (Varies)
- Research
- Placements
- Signposting

# COMMUNITY ACTION FOR LOCALLY MANAGING STRESS

## Report of the Trustees for the Year Ended 31 December 2020

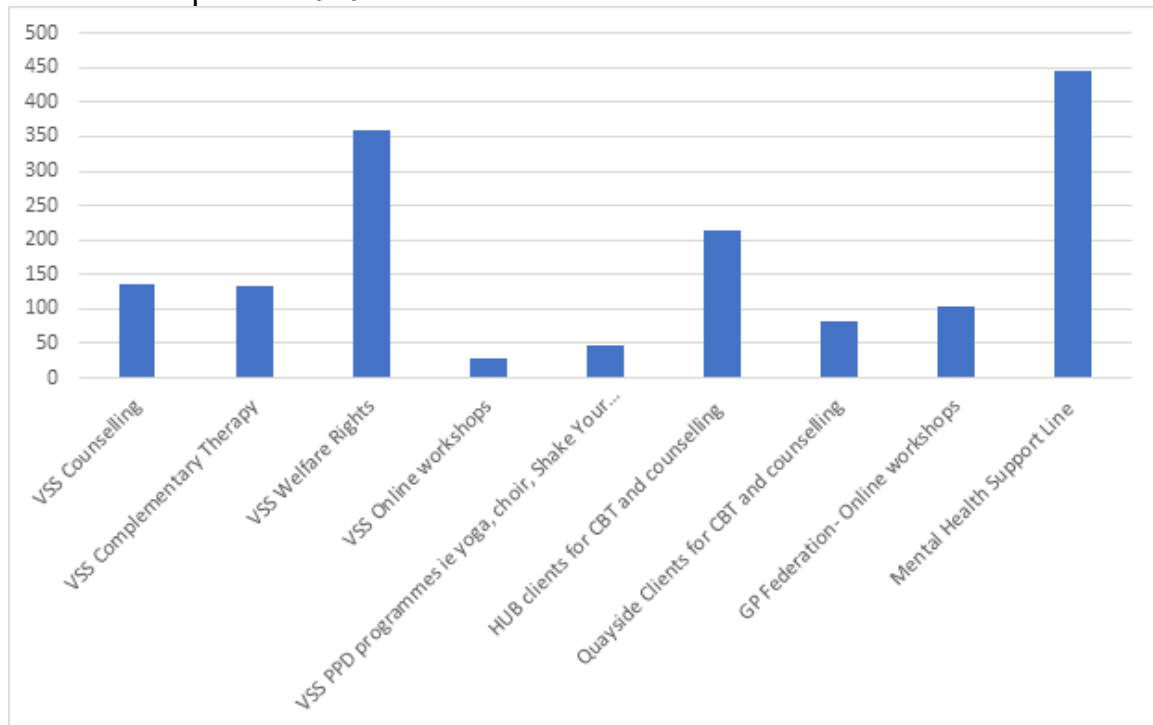
- Lobbying on behalf of our service users
- Providing information on our website and Facebook page.

### **C.A.L.M.S: is not an Island – Partnership & Collaborations**

We continue to liaise and work closely with other organizations and groups such as GPs, members of the statutory mental health teams and representatives of an array of community groups. Such collaboration and cooperation are not only good practice but is in the best interest of beneficiaries. We continue to work positively and collaboratively with others in the field of stress management and Mental Well-being. CALMS has a proactive relationship with other relevant agencies in our catchment area which ensures the multifaceted needs of our beneficiaries can be addressed this work is very much undertaken in a spirit of cooperation and mutual exchange with other players endeavouring to meet various parts of the spectrum of our beneficiaries. Networking with these groups facilitates engagement and a mutual exchange of skills and knowledge.

### **Achievement**

Levels of output for 2020



# COMMUNITY ACTION FOR LOCALLY MANAGING STRESS

## Report of the Trustees for the Year Ended 31 December 2020

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The graph above shows our stakeholders and levels of outputs for 2020-21. We can report that during this turbulent time we found new creative and innovative ways to deliver services and most importantly we stayed connected to our service users and were accountable to our funders/stakeholders. Under V.S.S., our core funder, we provided a variety of programmes and services e.g., talking therapies, complementary therapies, welfare rights, and personal development programmes to 701 individuals. Under WHSCT we provided CBT/Talking Therapies to approximately 401 individuals. A further 445 individuals have availed of services funded by a variety of sources. Most of the 445 individuals had been directly or indirectly impacted by COVID-19. We are pleased to report that during this period the total number of individuals in receipt of CALMS services is 1547. This is a significant increase and is due to the negative impact Covid-19 is placing on individuals' mental wellbeing. These outputs would not have been possible without the grant aid received from *Victim Survivor Service* our core funder and other stakeholders *WHSCT, Quayside Medical Practice* with whom we have a Service Level Agreement. Special thanks to *Awards for All, Halifax Foundation, CAF, CFNI, Cooperation Ireland, DCSDC*.

### *CALMS adapted to meet clients' needs during COVID-19*

*CALMS never stopped during the pandemic we just worked differently and at times it was quite demanding on our team's mental strength at the start of COVID. We ran a series of programmes, initially face-to-face, and later, with the emergence of Covid-19 restrictions, online via Zoom. There has been significant demand for both modes of delivery, which has been supported by healthy attendance. Of the five courses run to date (two face to face, three online), there has been an average starting attendance of five participants, and this has been maintained at completion. The courses were reinforced by folders or emails with a "toolkit" of CBT resources related to the material covered in the workshops. Feedback has been overwhelmingly positive (examples below).*

We currently have a significant demand to run more courses. The online course, in particular, has proven popular, and there has been demand for more to be run in the near future, especially given ongoing uncertainty around Covid-19, social distancing etc. Additionally, without exception, all those who participated in our courses and completed our participant survey, would either undertake a further course, or would recommend a course to a family member or friend.

Participants on the face-to-face courses completed the Warwick-Edinburgh Mental Well-being Scale (WEMWBS) at the start and end of their course. All recorded a

# COMMUNITY ACTION FOR LOCALLY MANAGING STRESS

## Report of the Trustees for the Year Ended 31 December 2020

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statistically significant increase in their wellbeing score. The average increase was 9.4 points (further details can be provided if required). As the WEMWBS assesses mental wellbeing, defined as a “person’s psychological functioning, life-satisfaction and ability to develop and maintain mutually benefiting relationships”, the objective of improving the participant’s sense of wellbeing has also been achieved (Stewart-Brown and Janmohamed, 2007). Ideally, participants on the online courses would also complete these scales, but unfortunately there is no way to ensure these are completed and returned.

Facilitators found the participants to be almost universally engaged and interactive, despite any initial reticence or anxiety. They have shared their anxieties and their stories and have supported and buoyed each other. For some, it has been exactly what they needed, and the course has been, for now at least, their end point. For others, it has afforded them an opportunity to dip their toe in the water, to find out what therapy might be about, and I have been able to advise them on what options might be open to them to seek further support, and they have been able to make informed choices about their next step. For still others, the courses have served as “top ups”, individuals who have perhaps had therapy or support in the past but have lost their way a little. Everyone brought something to the experience, and I do believe everyone brought something away with them. In what has been a difficult and challenging year, working with groups of participants, has been a genuine highlight.

### ***Client Feedback***

*“I found this a very comprehensive, well-planned course and cannot suggest any improvements.” Participant Online Course 1*

*“I felt so isolated and confused. You clarified so much for me, and I felt connected for that hour every week. Thank you” Participant Online Course 2*

*“Everyone told me I was being stupid. I was beating myself up about this. You’ve made me see it so differently. I cried when you said some of those things. I felt like you read my mind. I never thought I could get that in a group – on a computer!” Participant Online Course 2*

*“I felt this was a very worthwhile course, very informative and delivered excellently. X made the course enjoyable, whilst giving me the skills and tips to use to manage my stress and anxiety on a daily basis. Brilliant course – really glad I came. I feel more positive and optimistic – thank you” Participant F-2-F Course 1*

# COMMUNITY ACTION FOR LOCALLY MANAGING STRESS

## Report of the Trustees for the Year Ended 31 December 2020

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*“This course has really helped me overcome many problems I was facing and came available at the perfect time. I am so grateful that I got to attend and hope that many can benefit from courses like this in the future” Participant F-2-F Course 2*

*“The facilitator was excellent, really knowledgeable and helpful. Excellent taster course and gives me lots of ideas to explore further.” Participant F-2-F Course 1*

*“I didn’t understand what I was feeling, and I’m still a bit all over the place, but I get it a bit better now, and I don’t feel so ashamed. I’ve made an appointment to talk to my GP about it now” Participant Online Course 1*

Ongoing research on all our services and programmes indicates that CALMS is having a positive impact in our community see links on our website. Our project has extended beyond our initial expectations in that it has created meaningful opportunities for graduates and individuals wishing to enter the labour market better placed to excel. We will continue to provide meaningful work placements and to liaise with our local universities, schools and colleges. Our working relationship with Talking Therapies (The Hub) which is a statutory service continues to develop and evolve this relationship confirms their confidence in our projects and services. The funding received from the above-mentioned bodies has undoubtedly assisted our beneficiaries of the projects we were set up to serve.

### **Going Forward**

We will continue to follow our aims and objectives which are the preservation and protection of the health of individuals in Derry/Londonderry who suffer from stress and stress related illnesses and those affected directly or indirectly by the “Troubles” and to raise awareness and education about the causes of stress and its management within the community. It is our vision that our support services and activities continue as long as there is a need, but we are actively working to minimise that need through the reduction of stress and the causes of stress and the provision to our beneficiaries of the tools and knowledge to manage their stress beyond reactive coping mechanisms.

Sustainability of CALMS is a key issue, particularly in the present economic climate and straitened funding context, and our strategic plan incorporates a robust income generation and fundraising strategy. Without the support of our dedicated pool of volunteers, we would be unable to provide the range and scale of services and activities that we currently do.

# COMMUNITY ACTION FOR LOCALLY MANAGING STRESS

## Report of the Trustees for the Year Ended 31 December 2020

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*COVID-19 has changed our “World“*

Our working environment in 2020 changed completely as a result of the pandemic, but our dedication and commitment to do everything we can to support better mental health has never been stronger. Assistance made available through our programmes and services via online enabled beneficiaries to travel along a holistic healing path, moving from initially seeking relief to addressing their difficulties; developing healthy coping strategies; managing their condition through the acquisition of useful tools, insight and knowledge; and, for some, achieving resolution to their problems. Beneficiaries gained information, knowledge, tools, techniques resulting in an overall improvement in their mental and emotional wellbeing.

One of our aims during covid-19 was to reduce isolation, detachment and loneliness associated with unmet needs relating to mental health with the provision of services that are rehabilitative and educative in nature. Evaluations would suggest that we are assisting a high percentage of service users to be better placed to reduce and manage stress.

We are truly proud of the highly skilled and professional team and our researchers who adapted quickly to growing mental health needs of new and existing service users by offering new and existing services via online. Including information leaflets on coping with Covid-19, and acting as effective sign posters.

The team were truly remarkable when COVID-19 struck. They dug deep and found new innovative and creative ways to stay connected to the clients. We must acknowledge the sterling work and long hours of our Therapists, Counsellors and our Office Manager who assisted all of us in the area of Information Technology and much more in a time of high anxiety. We the Trustees are truly grateful to all of you.

The covid pandemic has dramatically increased the number and type of service users accessing CALMS on a daily basis. This is glaringly evident from the 24-hr help and the number of counsellors who have been on call throughout lockdown and continue to be available. The background of Clients experiencing mental health difficulties has shifted starkly over the last year, the Covid Pandemic has affected everyone with people who have never before experienced depression suicidal thoughts, financial worries, domestic abuse educational uncertainty, isolation and many other issues seeking support from CALMS for the first time.

# COMMUNITY ACTION FOR LOCALLY MANAGING STRESS

## Report of the Trustees for the Year Ended 31 December 2020

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### *Our Goals for 2021*

- To source and secure new premises which will allow us to expand our much-needed services;
- To market the social economy side of our project to ensure CALMS is less dependent on grant aid;
- To recruit new members to our committee;
- To become more environmentally friendly by becoming as far as possible a paper free organisation;
- To invest in IT Training for our team including our valued volunteers;
- To secure at least 6 months reserves;
- To continue researching and evaluating CALMS' services and programmes;
- To continue to provide placements for students – opening up pathways to employment.

### **Acknowledgement:**

*On behalf of CALMS a sincere thank you to all our Stakeholders, Volunteers, Service users and our dedicated team.*

Extended thanks and gratitude to our NHS, Local GP's, Nurses, Clergy and all working on the frontline our thoughts are with you.

Our sympathy and thoughts are with all who have lost loved ones during this pandemic.

*Stay well and Safe.*

### **Internal and external factors**

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

# COMMUNITY ACTION FOR LOCALLY MANAGING STRESS

## Report of the Trustees for the Year Ended 31 December 2020

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### Financial review

The charity has had another successful year. However, in this difficult climate for funding the charity's income increased by 11% to £295,964 (2019 - £266,523) whilst total funds carried forward increased to £15,467 (2019 - £9,570).

### Reserves policy

The trustees have established the level of reserves (that is those funds that are freely available) that the charity ought to have. Reserves are needed to bridge any funding gaps that may occur and should be maintained at the equivalent of 3 months expenditure in order for the charity to continue its activities. The trustees consider that an ideal level of reserves would be £40,000. Unrestricted reserves at the 31 December 2019 were £1,091 (2019 - £449). Whilst well short of our target reserves we are pleased that unrestricted reserves have not fallen sharply during the year.

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

### Statement of trustees' responsibilities

The trustees (who are also directors of CALMS for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for the year. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

# COMMUNITY ACTION FOR LOCALLY MANAGING STRESS

## Report of the Trustees for the Year Ended 31 December 2020

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The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

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

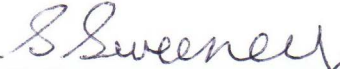
### **Auditors**

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

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

Signed on behalf of the charity's trustees by

  
**Elaine Power**  
**Chair**

  
**Sandra Sweeney**  
**Treasurer**

**7th July 2021**

**Community Action For Locally Managing Stress**

Northern Ireland - Charity number 107011

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# Annual return

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

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

We have audited the financial statements of Community Action For Locally Managed Stress for the year ended 31 December 2020 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard FRS102.

The report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations (Northern Ireland) 2015. Our audit work has been undertaken so that we might state to the 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.

### **Opinion**

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2020, and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice: and
- have been prepared in accordance with the requirements of the Companies Act 2006.

### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's

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

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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**

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period at least twelve months from the date when the financial statements are authorised for issue.

### **Other information**

The trustees are responsible for the other information. The other information comprises the information included in the Report of the Directors, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

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

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We have nothing to report in this regard.

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

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

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

### **Respective responsibilities of trustees**

As explained more fully in the Trustees' Responsibilities Statement set out on pages 7 to 8, the trustees are responsible for the preparation of financial statements and for being satisfied that they give a true and fair view, and for such internal control as directors determine is necessary to enable the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or 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 auditor under section 65(3)(b) of the Charities Act (Northern Ireland) 2008 and report in accordance with regulations made under section 66 of that Act.

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

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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 decisions of users taken on the basis of these financial statements.

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](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.



**Signed:**

**Date: 7 July 2021**

**Laurie Duffy Senior Statutory Auditor  
Fellow of the Institute of Chartered Accountants in Ireland**

**L Duffy & Co  
Chartered Accountants and Registered Auditors  
12 Queen Street  
Derry BT48 7EG**



**L Duffy & Co is eligible to act as an auditor in terms of section 1212 of  
the Companies Act 2006.**