

**COMMUNITY ACTION FOR LOCALLY MANAGING STRESS**

**(Incorporated Under Guarantee)**

**Report of the Trustees and Financial Statements**

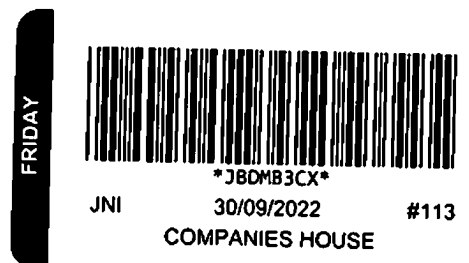
**Year Ended 31 December 2021**

**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 2021

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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 2021.

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 2021**

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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 2021

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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 2021

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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 2021**

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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.

In this annual report, we reflect on our impact and influence for 2020 to 2021, while looking ahead to 2022. In many ways, 2020 was a year like no other. The COVID-19 pandemic certainly impacted and influenced all of us providing mental health services on the need to change and adapt to new ways of delivering services to stay connected to a community in need of support.

We are pleased to report that the C.A.L.M.S team of highly skilled workers/volunteers responded swiftly and diversified its existing services and implemented new ones via online and by telephone.

CALMS had been preparing for several weeks in anticipation of a changing work environment because of the rapidly escalating COVID-19 situation. CALMS felt it was their duty to support their community in a time of great need and uncertainty.

# COMMUNITY ACTION FOR LOCALLY MANAGING STRESS

## Report of the Trustees for the Year Ended 31 December 2021

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It is fair to say that no one could foresee the future and all on the project perceived it would be a temporary measure. However, keeping abreast of evidence from reliable sources i.e., WHO, Governmental/Updates and NISRA, it became evident to CALMS that COVID-19 was spreading rapidly. The World Health Organisation (2020) referring to the COVID-19 pandemic stated "this is not a sprint, it's a marathon". We the Directors of CALMS are proud of the CALMS team including our dedicated volunteers, who make a vital difference to our organisation. Without the support of CALMS pool of volunteers, we would be unable to provide the range and scale of services and activities that we currently do. All of departments came together and found new ways of staying connected to new and existing clients at this crucial time. The resilience of the team should not go unnoticed. On behalf of the CALMS Directors, I would like to sincerely thank every one of you.

### Outputs & Impact 2021

Number of Sessions provided 2021/22	
VSS Counselling	1856
VSS Complementary Therapy	1120
VSS Welfare Rights Advice	480
VSS Yoga	64
VSS Performing Art	45
VSS Art and Crafts	69
VSS Social Therapy	249
HUB - Counselling	1124
Quayside - Counselling	491
Support Line - Counselling	469
Support Line - Welfare Rights Advice	160
<b>Total Sessions</b>	<b>6127</b>



# COMMUNITY ACTION FOR LOCALLY MANAGING STRESS

## Report of the Trustees for the Year Ended 31 December 2021

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### Number of Sessions 2021/22



- VSS Counselling
- VSS Welfare Rights Advice
- VSS Performing Art
- VSS Social Therapy
- Quayside - Counselling
- Support Line - Welfare Rights Advice
- VSS Complementary Therapy
- VSS Yoga
- VSS Art and Crafts
- HUB - Counselling
- Support Line - Counselling

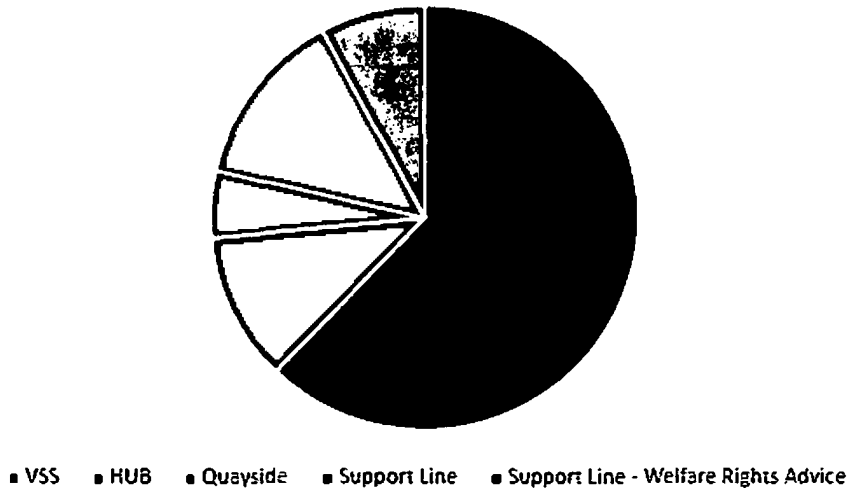
Number of Service Users 2021-22	
VSS	1052
HUB	193
Quayside	86
Support Line	229
Support Line - Welfare Rights Advice	134
<b>Total Service Users</b>	<b>1694</b>

# COMMUNITY ACTION FOR LOCALLY MANAGING STRESS

## Report of the Trustees for the Year Ended 31 December 2021

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Number of Service Users 2021/22



From the graphs presented above we have delivered 6127 sessions of therapy to approximately 1694 clients. During the pandemic we can report a significant increase on existing and new clients requiring assistance with their mental health due to COVID-19. Derry/Londonderry did not escape the psychological, social, and physical impact of COVID19. The city has lost a significant number of individuals' some of whom were victims of the troubles. We have witnessed care homes loss many of its elderly, disabled and their staff have become infected and traumatized and survivors' guilt. A high percentage of Callers contacting CALMS in March /April 2020 had been affected directly or indirectly by the impact of this pandemic i.e., many report griefs, loss, others report sadness, stress, and guilt because they are unable to attend the funeral of their loved ones and many others are encountering stress, panic isolation and loneliness as a direct result of COVID-19 restrictions.

Below is a brief synopsis of two programmes designed and implemented to respond to victims and survivors and additional individuals feeling disconnected, isolated and distresses during the pandemic.

CALMS delivered three social therapy programmes, funded by V.S.S. **see details below** between January 2022 and March 2022. The aim of these programmes was reduced isolation, detachment and loneliness associated with unmet needs relating to mental health because of the troubles and COVID-19, with the provision of services that are rehabilitative and educational. The activities provided a free and accessible service and activities designed to address and incorporate the "Take 5

# **COMMUNITY ACTION FOR LOCALLY MANAGING STRESS**

## **Report of the Trustees for the Year Ended 31 December 2021**

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Steps to Wellbeing” – Connect, Take Notice, Be Active, Give, and Keep Learning. The social therapy programme aimed to enable participants to gain information, knowledge, tools to result in an overall improvement in their mental and emotional wellbeing. The further goal was to enable participants to travel along a holistic healing path, moving from initially seeking relief to addressing their difficulties, connecting with others, learning new skills, and managing their condition through the acquisition of useful tools, insight, and knowledge; and for some, achieving resolution to their problems. The programmes were designed to assist victims and survivors who have reported isolation and loneliness and who are leading very sedentary lifestyles at present. The aim was to support and encourage participants to engage in a weekly activity of their choice to assist them to become empowered and responsible for their own mental and emotional well-being. The programmes were delivered face-to face and on-line where possible. They were free and accessible to all to fit the criteria. They were advertised online and in house to attract new participants and current service-users

### **Summary of Key Evidence & Impact**

This survey found predominantly that the social therapy events had a positive impact on the mental well-being of participants and helped them re-engage after the lockdown. The aspects people liked best was for example the simple things like a meal with other people and the interaction of the events. The feedback on the organisation of event and team was excellent and all the surveyed participants reported they would stay engaged and even bring along other family and friends to future events. Other constructive feedback requested perhaps arranging events for people in middle age and a having a tour guide at the Titanic centre.

CALMS applied for funding from the GP Federation, which was successful. This allowed the service to run a program of 6 varying online wellbeing and mental health workshops through Zoom across 4-6 weeks. The workshops were interactive and free for participants. The programmes were designed by staff to cover various areas of wellbeing. These were advertised online, and participants were also signposted by health care professionals in the Derry area. Pre and post measures and client satisfaction questionnaires were sent by email to participants to complete online.

### **Summary of Key Evidence & Impact**

The evaluation/report has determined clinical effectiveness of the online workshop programme offered at CALMS as per analysis of quantitative measures. This effectiveness is furthermore supported by positive qualitative client feedback as

# **COMMUNITY ACTION FOR LOCALLY MANAGING STRESS**

## **Report of the Trustees for the Year Ended 31 December 2021**

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outlined within, as well as client satisfaction outcomes. Overall, reliable improvement was achieved for participants on average who completed the programme, regarding symptoms of depression.

**(reports available on our website @ [www.calmsstresscentre.org](http://www.calmsstresscentre.org))**

### **Going forward**

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. Research on the ongoing impact of the coronavirus pandemic on people with mental health problems has significantly increased. Many people with mental health problems who were already struggling have reported new and complex challenges. Research further suggest we must consider the trauma that people have faced over the past year and how this might affect the support they need.

We will keep abreast of research and continue to liaise and work closely with other organizations and groups such as V.S.S Victims commissioner, GPs, members of the statutory mental health teams and representatives of an array of community groups. We know Such collaboration and cooperation is not only good practice but is in the best interest of beneficiaries. We are committed to CALMS working positively and collaboratively with others in the field of stress management, health, and wellbeing for victims/survivors.

Our proactive relationship with other relevant agencies in our catchment area will ensure that the programmes and services delivered under CALMS will be 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.

Our organization has been committed to looking after the mental wellbeing of the people of Derry/Londonderry for more than 27 years, dealing with the legacy of the Troubles, and more recently working with local GP surgeries and the WHSCT Talking Therapies Hub. As a direct result of high-quality ongoing training funded by V.S.S. we have gathered an extremely skilled, committed workforce with a strong sense of citizenship and a deeply entrenched duty to protect and support the welfare of those most in need. The team of Counsellors, Complementary Therapists, CBT Therapists and Psychological Wellbeing Practitioners are all highly qualified

# COMMUNITY ACTION FOR LOCALLY MANAGING STRESS

## Report of the Trustees for the Year Ended 31 December 2021

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and we are ready to provide guidance, practical skills, and tools and psychological support to those in need. There is no doubt that how we provided services pre pandemic has changed how we will work in the future. The client will be offered choices on how they receive the support they need i.e digital, phone, face to face, or a blend.

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.

### **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.

### **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

# **COMMUNITY ACTION FOR LOCALLY MANAGING STRESS**

## **Report of the Trustees for the Year Ended 31 December 2021**

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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.

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 2021

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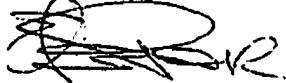
- there is no relevant audit information of which the charitable company's auditor is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

### 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



**Elaine Power**  
Chair



**Sandra Sweeney**  
Treasurer

27 September 2022

## **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 2021, 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 2021, 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.

Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Ethical Standards issued by the Financial Reporting Council (FRC), including "Ethical Standard – Provisions Available for Small Entities", in the circumstances set out in note 14 to the 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: 27 September 2022**

**Laurie Duffy (Senior Statutory Auditor)  
For and on behalf of L Duffy & Co  
Chartered Accountants and Registered Auditors  
12 Queen Street  
Derry BT48 7EG**



# COMMUNITY ACTION FOR LOCALLY MANAGING STRESS

## Statement of Financial Activities For Year Ended 31 December 2021

	Notes	Unrestricted Funds £	Restricted funds £	2021 Total Funds £	2020
<b>Incoming Resources</b>					
Grants	2		238,837	238,837	238,377
Donations and sundry income		49,046		49,046	57,587
<b>Total incoming resources</b>		<b>49,046</b>	<b>238,837</b>	<b>287,883</b>	<b>295,964</b>
<b>Resources Expended</b>					
Costs of generating funds	3	1,100	19,000	20,100	20,025
Charitable activities	4	37,484	203,680	241,164	242,948
Governance costs	5	11,451	17,340	28,791	27,094
<b>Total resources expended</b>		<b>50,035</b>	<b>240,020</b>	<b>290,055</b>	<b>290,067</b>
<b>Net incoming/(outgoing) resources</b>	6	<b>(989)</b>	<b>(1,183)</b>	<b>(2,172)</b>	<b>5,897</b>
<b>Reconciliation of Funds</b>					
Total funds brought forward		1,091	14,376	15,467	9,570
<b>Total Funds Carried Forward</b>		<b>102</b>	<b>13,193</b>	<b>13,295</b>	<b>15,467</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 2021

		2021 £	2020 £
	Notes		
<b>Fixed Assets</b>			
Tangible assets	9	11,571	6,234
<b>Current Assets</b>			
Debtors	10	3,347	3,629
Bank		24,436	23,519
		<u>27,783</u>	<u>27,148</u>
<b>Creditors: amounts falling due within one year</b>	11	(26,059)	(17,915)
<b>Net current assets/(liabilities)</b>		<u>1,724</u>	<u>9,233</u>
<b>Total assets less current liabilities</b>		13,295	15,647
<b>Creditors: amounts falling due after more than one year</b>	12	0	0
<b>Net Assets</b>		<u>13,295</u>	<u>15,467</u>
<b>Funds</b>			
Unrestricted funds	13	102	1,091
Restricted funds	13	13,193	14,376
		<u>13,295</u>	<u>15,467</u>

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees on 27 September 2022 and were signed on its behalf by:

  
Elaine Power  
Chair

  
Sandra Sweeney  
Treasurer

27 September 2022

# **COMMUNITY ACTION FOR LOCALLY MANAGING STRESS**

## **Notes To The Financial Statements**

### **For The Year Ended 31 December 2021**

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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 2021**

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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**

	2021	2020
	£	£
Victim Support Program Funding	209,304	201,555
Awards For All		10,000
Small Grants	7,972	11,822
CFNI	5,450	15,000
DCSDC	3,011	
Derry GP Federation	4,000	
NIHE	4,500	
Outerwest	4,600	
	<u>238,837</u>	<u>238,377</u>

**3. Costs of Generating Funds**

	2021	2020
	£	£
Wages and salaries	16,000	16,000
Printing, postage and stationery	650	425
Admin costs	3,000	2,650
Telephone	450	450
Advertising and sponsorship	0	0
Travel and subsistence	0	0
Website	0	500
	<u>20,100</u>	<u>20,025</u>

# COMMUNITY ACTION FOR LOCALLY MANAGING STRESS

## Notes To The Financial Statements For The Year Ended 31 December 2021

### 4. Charitable Activities

	2021	2020
	£	£
Wages and salaries	78,273	76,584
Programme	120,047	128,764
Training	2,518	
Rent payable	18,000	18,885
Insurance	820	829
Heat and light	1,887	4,241
Printing, postage and stationery	5,201	950
Admin costs	3,360	4,690
Website	0	150
Telephone	3,776	4,501
Travel and subsistence	280	78
Covid Costs	1,689	
Repairs and renewals	1,929	2,343
General expenses	170	633
Consultancy fees	3,214	300
	<u>241,164</u>	<u>242,948</u>

### 5. Governance Costs

	2021	2020
	£	£
Wages and salaries	12,830	12,830
Rent payable	1,044	3,333
Insurance	130	146
Heat and light	0	748
Printing, postage and stationery	350	243
Admin Costs	4,500	4,000
Telephone	200	190
Consultancy fees	1,000	0
Audit fee	2,760	2,520
Website	0	250
General expenses	0	105
Bank charges	883	782
Depreciation	5,094	1,947
Interest payable	0	0
	<u>28,791</u>	<u>27,094</u>



**COMMUNITY ACTION FOR LOCALLY MANAGING STRESS**  
**Notes To The Financial Statements**  
**For The Year Ended 31 December 2021**

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**6. Resources Expended**

Total resources are stated after charging:

	2021	2020
	£	£
Auditors' remuneration	2,760	2,520
Depreciation	5,094	1,947
	<hr/>	<hr/>

**7. Trustees' Remuneration and Benefits**

There was no trustees' remuneration or other benefits for the year ended 31 December 2021 nor for the year ended 31 December 2020.

**Trustees' Expenses**

There were no trustees' expenses paid for the year ended 31 December 2021 nor for the year ended 31 December 2020.

**8. Staff Costs**

	2021	2020
	£	£
Wages and salaries	99,568	96,742
Social security costs	7,535	8,672
	<hr/>	<hr/>
	<b>107,103</b>	<b>105,414</b>
	<hr/>	<hr/>

**COMMUNITY ACTION FOR LOCALLY MANAGING STRESS**  
**Notes To The Financial Statements**  
**For The Year Ended 31 December 2021**

**9. Tangible Fixed Assets**

	<b>Leasehold Improvements £</b>	<b>Equipment £</b>	<b>Total £</b>
<b>Cost</b>			
At 1 January 2021	8,305	76,697	85,002
Additions		10,431	10,431
Disposals			0
At 31 December 2021	<u>8,305</u>	<u>87,128</u>	<u>95,433</u>
<b>Depreciation</b>			
At 1 January 2021	8,305	70,463	78,768
Charge or year	-	5,094	5,094
Disposals			0
At 31 December 2021	<u>8,305</u>	<u>75,557</u>	<u>83,862</u>
<b>Net Book Value</b>			
At 31 December 2021	0	11,571	11,571
At 31 December 2020	0	6,234	6,234

**10. Debtors**

	<b>2021 £</b>	<b>2020 £</b>
Accrued income and grants payable	3,347	3,629
	<u>3,347</u>	<u>3,629</u>

**COMMUNITY ACTION FOR LOCALLY MANAGING STRESS**  
**Notes To The Financial Statements**  
**For The Year Ended 31 December 2021**

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

	2021	2020
	£	£
Bank loans and overdrafts	10,011	12,545
PAYE and NI	2,292	2,124
Grants	10,150	0
Accruals	3,606	3,246
	<u>26,059</u>	<u>17,915</u>

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

	2021	2020
	£	£
Hire Purchase	<u>          </u>	<u>          </u>
	<u>          </u>	<u>          </u>

**13. Movement in Funds**

	At 1 January 2021	Net incoming resources	At 31 December 2021
	£	£	£
Unrestricted funds	1,091	(989)	102
Restricted funds	14,376	(1,183)	13,193
<b>Total Funds</b>	<u>15,467</u>	<u>(2,172)</u>	<u>13,295</u>

**14. FRC Ethical Standard Section 8 – 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 2021**

	Unrestricted	Restricted	Total 2021	2020
			£	£
<b>Incoming Resources</b>				
<b>Voluntary income:</b>				
Grants		238,837	238,837	238,377
Donations and sundry income	49,046		49,046	57,587
<b>Total incoming resources</b>	<b>49,046</b>	<b>238,837</b>	<b>287,883</b>	<b>295,964</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	300	355	650	425
Admin Costs	800	2,200	3,000	2,650
Telephone	0	450	450	450
Travel and subsistence	0	0	0	0
Website	0	0	0	500
	<u>1,100</u>	<u>19,000</u>	<u>20,100</u>	<u>20,025</u>
<b>Charitable activities</b>				
Wages and salaries	0	78,273	78,273	76,584
Programme Costs	27,047	93,000	120,047	128,764
Training	418	2,100	2,518	0
Rent payable	2,000	16,000	18,000	18,885
Insurance	0	820	820	829
Heat and light	0	1,887	1,887	4,241
Printing, postage and stationery	1,351	3,850	5,201	950
Admin Costs	2,710	650	3,360	4,690
Website	0	0	0	150
Telephone	926	2,850	3,776	4,501
Travel and subsistence	80	200	280	78
Covid Costs	439	1,250	1,689	
Repairs and renewals	479	1,450	1,929	2,343
General expenses	70	100	170	633
Consultancy fees	1,964	1,250	3,214	300
	<u>37,484</u>	<u>203,680</u>	<u>241,164</u>	<u>242,948</u>

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**COMMUNITY ACTION FOR LOCALLY MANAGING STRESS**  
**Detailed Statement of Financial Activities**  
**For Year Ended 31 December 2021**

	Unrestricted	Restricted	Total 2021 £	2020
<b>Governance costs</b>				
Wages and salaries	2,000	10,830	12,830	12,830
Rent payable	44	1,000	1,044	3,333
Insurance	0	130	130	146
Heat and light	0	0	0	748
Printing, postage and stationery	350	0	350	243
Admin Costs	2,000	2,500	4,500	4,000
Telephone	80	120	200	190
Travel and subsistence	0	0	0	0
Consultancy fees	1,000	0	1,000	0
Website	0	0	0	250
Audit fee	0	2,760	2,760	2,520
General expenses	0	0	0	105
Bank charges	883	0	883	782
Depreciation	5,094	0	5,094	1,947
	<u>11,451</u>	<u>17,340</u>	<u>28,791</u>	<u>27,094</u>
<b>Total resources expended</b>	<b>50,035</b>	<b>240,020</b>	<b>290,055</b>	<b>290,067</b>
	<u></u>	<u></u>	<u></u>	<u></u>
<b>Net income / (expenditure)</b>	<b>(989)</b>	<b>(1,183)</b>	<b>(2,172)</b>	<b>5,897</b>
	<u></u>	<u></u>	<u></u>	<u></u>

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