

COMPANY NUMBER: 05378928 (England and Wales)
CHARITY NUMBER: 1110621 (England and Wales)
CHARITY NUMBER: SCO44347 (Scotland)

CAMPAIGN AGAINST LIVING MISERABLY
(A COMPANY LIMITED BY GUARANTEE)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2019



**CAMPAIGN AGAINST LIVING MISERABLY
TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

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**TRUSTEES' REPORT
for the year ended 31 March 2019**

Introduction from the Chair of the Trustees

Protecting life is our collective responsibility. We can all overcome the deep stresses of life, to stay alive when suicide appears to make sense for those in crisis.

We can prevail by standing firm alongside our friends, our family, our communities, our peers, and ask it of our leaders in culture, our employers, our politicians - to stand firm and refuse to submit.

CALM stands alongside a public demanding change. And while in some quarters populism is a dirty word right now, CALM is fast becoming a populist movement creating change.

Preventing suicide remains our sole purpose. 2018/19 supercharged that purpose at CALM.

Project 84 changed everything.

The most garlanded campaign globally in 2018 (winning a total of 62 awards), Project 84 changed the gearing of CALM like nothing before it and initiated an increase to our helpline demand: helping to grow it by 53% and the number of suicides prevented by 65%.

But more broadly, the impact of Project 84 was to create a wave of shared responsibility and leadership to combat suicide.

When we broached the issue of suicide on Coronation Street in May 2018 with the death of Aidan Connor, it created the biggest single surge in searches of 'Male Suicide' on Google. The public demanded change.

Counting over 400,000 signatures on a petition, we were drawn into conversations with No 10 such that on World Mental Health Day the Government appointed the UK's first ever Minister for Suicide Prevention. The Minister was charged with working to de-stigmatize the issue of suicide and its impact, bring people together to tackle this societal issue as a national priority, and finally accelerate and elevate the suicide prevention work and bereavement support all of which serves to save lives. Time will yet tell whether they deliver on that mandate.

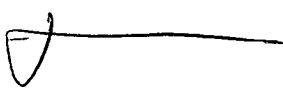
This report documents the many other radical initiatives CALM has spearheaded alongside the bereaved, our fans, our corporate partners. The strength of their support continues to defy convention, mobilizing and scaling at a humbling rate.

And with that, our income has grown significantly. So we have been able to invest in our organization to scale to the opportunities presented to us. But most importantly invest in our frontline services to help more people in crisis and prevent suicides every single day. And look to the future with some technological innovation to help us deal with the immense wave of people now actively looking for help.

In such a year of change, our story has increasingly rounded on a single word: HOPE. All of our partners, champions, volunteers, fund-raisers, beneficiaries are compelled by a shift from horror to hope, death to life, loneliness to community.

If suicide is regarded as a permanent solution to temporary problems, the only response to the pit of terminal crisis is to instil in people a sense of hope – that they can overcome their issues, unpack them, deconstruct them and find a renewed purpose in life to stay.

If 2018/19 was a pivotal year of radical change for CALM, 2019/20 is our year of Hope.



**J Scroggs, Chair
25th November 2019**

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TRUSTEES' REPORT for the year ended 31 March 2019

The trustees present their report with the financial statements of CALM for the year ended 31 March 2019.

SECTION 1 - STRUCTURE, GOVERNANCE AND MANAGEMENT

1.1 Constitution of the charity and status

CALM was incorporated on 1 March 2005 via Memorandum and Articles of Association as a company limited by guarantee and not having share capital. It was registered with the Charity Commission in England on 28 July 2005 and was entered on the Scottish Charity Register on 22 October 2013. The company is a Public Benefit Entity. On the 26 January 2019 a special resolution was passed to adopt amended Articles of Association and these were filed on 6 February 2019.

1.2 Methods for recruitment and appointment of trustees/directors

The trustees are also the directors of CALM for the purposes of company law. CALM's articles of association require a minimum of three trustees/directors. Trustees'/directors' terms run for two years at which point they must undergo a re-election process. There is no strict limit on terms of office but if a trustee/director has served for more than nine years, their reappointment is subject to a particularly rigorous review and takes into account the need for progressive refreshing of the board. The objective is to have a wide range of appropriate skill-sets across fields that are relevant to CALM's objectives. CALM's objectives are assessed regularly. Trustees/directors are recruited through recommendation and specific advertising as required. They are invited to meet the Chair, the Chief Executive and a quorum of the Trustees/directors, before they then meet some of the wider executive. This establishes an understanding of the responsibility and fit with the organisation's objectives. Their appointment is by resolution of the board of trustees/directors following which the required legal documentation is completed.

Upon their appointment, new trustees/directors are provided with information on their role as a trustee/director along with details of CALM's operations and organisation. A series of meetings is arranged with key staff and departments in the CALM office for the new trustee/director to have a detailed understanding of the day-to-day activities of the organisation and to get to know the employees. Ongoing training is provided as required and there is a regular offer of an invitation to attend the CALM office and join meetings.

1.3 Organisational structure and key policies

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

Sub-committees are appointed as required to consider specific issues. The delegation of the day-to-day responsibility for the running of CALM rests with the Chief Executive, who is supported by a full time equivalent staff of 21 employees in the London office.

The principal policies adopted by CALM are summarised as follows:

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

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- **Investment** – The trustees have the power to invest in such assets as they see fit. Aside from retaining a prudent amount in reserves, it is intended that the majority of CALM's funds be invested in short-term operational requirements, which leaves few funds for longer-term investments. Having due regard for the short-term liquidity requirements of operating the charity, the trustees maintain a policy of keeping surplus funds in interest bearing deposit accounts.
- **Remuneration** – CALM's remuneration policy is to reward all staff on the basis of: (1) their performance against personal targets; (2) CALM's overall strategic and financial performance; (3) market salaries of a comparable role across all sectors; and (4) the need to retain staff. The remuneration of the Chief Executive is also set at a level which is proportionate to the lowest paid staff member, the overall level of expenditure and market salaries for a comparable role elsewhere.
- **Reserves** – Reserves are maintained at a level that enables the Charity to manage financial risk and ensure financial commitments can be met as they fall due. The reserves policy states unrestricted and undesignated income should exceed three months but are not expected to exceed six months' of forecast expenditure unless under specific circumstances for which the Executive decides additional reserves are necessary (e.g. during periods of financial uncertainty or in expectation of additional investment in the organisation). This is determined on the basis of: (1) cash flow forecasts, which are updated and reviewed on a regular basis and discussed at trustee meetings; and (2) the nature of CALM's short and long-term liabilities and commitments. CALM's primary driver is therefore always to maintain sufficient funds to meet immediate working capital requirements for the next three to six months.
- **Staff safeguarding policy** - CALM's staff safeguarding policy exists to support staff. Due to the subject matter of the work that is carried out it is important that clear policies, processes and boundaries are put in place to enable staff to carry out their roles in a supportive environment and to protect themselves.

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

1.4 Risk management

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

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

Financial risks are monitored through thorough reporting and jointly managed by the Treasurer, COO and Accountant. Cash-flow reports are prepared weekly, management accounts are prepared monthly and budget reviews take place every other month. Financial systems and policies are in place to ensure good practice.

SECTION 2 - OBJECTIVES AND ACTIVITIES

2.1 Aims and organisation

CALM focuses upon the prevention of male suicide in the UK.

2.1.1 Charitable objects

As stated in its memorandum of association, CALM's objectives are the preservation, protection and improvement of mental health and well-being amongst in particular, but not exclusively, young persons in the United Kingdom by offering, but not limited to, the use of support services, counselling, advice and/or information about depression

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and/or crisis management in whatever form is deemed most appropriate at that time to ensure that the services on offer are accessible to young people and others, through but not limited to the advancement of health education and public awareness.

2.1.2 Strategic goals and principal activities

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

- To campaign to increase the awareness and understanding of male suicide in the UK; to create a platform for and explore why three of every four suicides are men; to run campaigns and engagement programmes that challenge the culture of masculinity in UK society.
- To provide and expand the provision of services for men; principally a helpline and webchat service, plus CALM's website, campaigns and engagement materials which provide information and support for anyone in the United Kingdom.

2.2 Public benefit

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

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

SECTION 3 - ACHIEVEMENTS AND PERFORMANCE

3.1 Strategic and operational goals for 2018/19

CALM commenced 2018/19 with the following strategic and operational goals:

Strategic objectives:

1. Build the CALM brand through increased and more regular campaign presence.
2. Increase service provision and support for men through the extension of the helpline and webchat service; as well as new digital support services that will allow 24-hour support for men.
3. Increase income and diversify revenue generation (with a focus on Corporates and Trust & Foundations).
4. Enhance customer relationship management to grow the grass-roots nature of the campaign by providing compelling reasons for supporters to "Join CALM" and continue to support the organisation.
5. Operate an efficient, productive and well governed organisation.

3.2 Review of operations

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

3.2.1 Service provision

Helpline and webchat services

CALM's principal service is a helpline and webchat service running from 5pm to midnight every day of the year. It is free, confidential and anonymous and run by paid and trained staff supporting men through various stages and forms of life crisis. CALM receives overwhelmingly positive feedback from users of the helpline, many of whom go on to become supporters.

In January 2019 CALM's first Product & Service Director was appointed to take direct responsibility of service provision, communicate weekly with the Helpline Director of the third party helpline provider and report to the board of trustees ahead of each meeting.

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Demand for the helpline continues to rise year-on-year, but this year saw a particularly steep rise of 52% with the majority of increase in demand for webchat, after the successful Project 84 campaign. As the helpline is run by trained, paid workers there was a lag in increasing capacity resulting in a small decrease in the answer rate. Helpline seat capacity has been increased by 20% this year already with plans in the next financial year to increase this by almost 100% to answer the current and projected demand.

Funding has been secured from the Worshipful Company of Information Technologists for Project RIO to introduce AI and machine learning to further enhance the webchat service and help more people by introducing an intelligent hold and triage service.

CALM's most important statistic is the number of known suicides prevented by helpline and webchat workers. These are calls or chats in which the caller has been actively suicidal, with the threat of imminent suicide and where the helpline worker believes that the caller has stepped back from suicide or where CALM has successfully enabled emergency services to respond.

In the year to 31 March 2019 710 suicides were prevented, a 56% increase on the previous financial year.

A summary of the key metrics (consistent with those published last year) are provided in the table below.

	2015/2016	2016/2017	2017/2018	2018/2019	2018/2019 % change
Total demand	72,210	92,640	108,132	163,966	52%
Demand in service hours	63,888	83,261	96,518	146,076	51%
Contacts answered	51,408	63,536	72,856	95,167	30%
% contacts answered	81%	76%	76%	65%	14%
Suicides prevented	345	409	456	710	56%

CALM Companies

CALM's workplace wellbeing product, CALM Companies, was launched as a pilot to an initial eight companies. There are a further 30 companies signed up as interested in being part of the full launch, that will be scoped and planned in the forthcoming financial year.

Support After Suicide Partnership

CALM hosts the Support After Suicide Partnership ("SASP") who through research, support materials, signposting, collaboration and practise aim to offer everyone bereaved by suicide timely and appropriate support. CALM recognises the importance of SASP's work by providing administrative, accounting and office support, as well as a permanent desk at CALM's office. SASP is instrumental in influencing the way that CALM communicates and supports its bereaved volunteers and fundraisers.

3.2.2 Website

CALM's website continues to serve three main functions:

1. Service provision.
2. Getting involved by donating, fundraising, volunteering or participating in a campaign.

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3. Providing inspiring information on CALM and campaigns.

Scoping and development for the new website began this year and an interim website will be launched in the forthcoming financial year to better deliver the three main functions above and to bring the website inline with CALM's refreshed branding.

3.2.3 Media, Campaigns and Partnerships

CALM is leading a movement against suicide and through its life-saving services and campaigns that drive cultural change, it works with people to push for a life less miserable for everyone.

CALM in the Media

Coronation Street

CALM worked with ITV and Coronation Street to put the spotlight on male suicide. In episodes screened in May, the character of Aidan Connor – played by Shayne Ward – tragically took his life. Along with the writers and production team at Coronation Street, Ward worked closely with CALM and Samaritans to ensure the storyline was handled sensitively and realistically. As the world's longest-running television soap opera this provided a platform to speak to millions of people.

<https://www.thecalmzone.net/2018/05/male-suicide-highlighted-on-coronation-street/>

Comic Relief

For the second year running, CALM featured on Comic Relief. During a film aired on The Bigger Red Nose Climb, Strictly Come Dancing's Shirley Ballas met Paul and learnt about his life-saving connection to CALM after Paul made a call to the CALM helpline in 2017. Shirley, whose brother took his own life, learnt how that phone call to the CALM helpline helped Paul when he was at his lowest, and encouraged him to turn things around. Comic Relief raised £50,000 for CALM. In the month following the show, CALM's webchat and helpline services saw an 18% increase in demand, saving an incredible 51 lives in March alone. The CALM website also saw nearly 1.5 million visits - making it CALM's second biggest month for web traffic ever.

CALM Campaigns

Minister for Suicide Prevention Appointed

On World Mental Health Day, the Prime Minister appointed the first ever minister for suicide prevention - dedicated to reducing the 112 suicides that happen every week in the UK.

This was largely due to the hugely successful Project 84 campaign in March 2018 where with the help of families bereaved by suicide, ITV's This Morning and partner Harry's, CALM galvanised public awareness of the tragic male suicide rate with an arresting piece of public art that towered over London. CALM brought together the bereaved families and friends of 84 real men who took their own lives to create life-like sculptures under the guidance of artist Mark Jenkins.

Working with Matthew Smith, who tragically lost his brother Dan to suicide, CALM launched a petition on Change.org calling on the government to deliver ministerial responsibility for suicide prevention and bereavement support. The petition gathered almost 400,000 signatures, CALM was invited to Number 10 to discuss what the role of a Minister for Suicide Prevention might look like resulting in the appointment of the UK's first ever Minister for Suicide Prevention. This sets a precedent and a commitment to sustained Government action on suicide.

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Having a Minister for Suicide Prevention will help CALM work more effectively by implementing quality standards for suicide prevention across the UK; building better understanding through data; and shining a light on the most impactful efforts to reduce suicide rates.

<https://www.thecalmzone.net/2018/10/uks-first-suicide-prevention-minister-how-we-got-here/>

Gramfam

With more young people experiencing severe exam anxiety than ever, CALM and youth charity The Mix teamed up with popular social media platform Instagram for #GramFam in order to reach a younger audience. To help students and young people look after themselves at key times in the academic year, CALM enlisted celebrities and familiar faces (with a combined following of millions) from across Instagram, to post content three times throughout the year featuring how to cope with stress, tackle revision, and move forward after results day, including playlists, illustrations, videos and spoken word poetry.

<https://www.thecalmzone.net/2018/08/introducing-gramfam/>

Partnerships

Dave

This November CALM announced a partnership with TV channel Dave. Research commissioned by the UKTV channel found that 1 in 3 men wouldn't know what to do to help a friend who was struggling, so CALM teamed up to encourage people to #BeTheMateYoudWant. Dave reaches 9 million viewers every month with a 60% male viewership, and popular with audiences of all ages, Dave is the perfect partner for CALM. A year-long partnership was kicked off with the #BeTheMateYoudWant campaign, in which Dave dropped its usual ad-breaks in favour of a characteristically deadpan film voiced by James Acaster. The video asks viewers to simply take time to check in with a mate.

Dave's Channel Director Luke Hales explained why they got involved. He said: "Research has highlighted that millions of men experience loneliness, but suffer in silence. This campaign is our small gesture for anyone who may be going through a tough time. We hope it will encourage people to reach out to friends who need a reminder that someone is thinking of them and someone cares."

The campaign includes an iTunes Top 20 podcast, Conversations Against Living Miserably, in which hosts Lauren Pattinson and Aaron Gillies take a lighter look at coping with life's tough moments.

<https://www.thecalmzone.net/2018/11/dave-uk-launches-partnership-with-calm-bethemateyoudwant/>

LNER

Back on World Mental Health Day 2018, CALM announced a partnership with London North Eastern Railway (LNER). The partnership saw the launch of a brand new way for LNER customers to support CALM. When claiming Delay Repay following disruption to their journey, customers now have the opportunity to donate their compensation to CALM.

Jennie Pitt, People Engagement and Corporate Responsibility Manager at LNER, said: "You only need to work in the rail industry a short time to learn of the far too regular occurrence of this issue. It has a huge affect on the communities around stations as well as on our staff. We hope that through these initiatives we can help raise awareness of mental health and help to signpost those who may need support."

In addition to this, all staff have been trained on CALM's core messaging; hundreds of employees have become CALM champions, and over £100,000 has been raised for CALM to date. LNER have also helped spread the campaign through Pride festivals up and down the country; Doncaster Football Club and other local sporting events; and messaging in train platform toilets.

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3.2.4 High Risk

Ensuring that CALM's message and services reach those who are at highest risk of suicide remains a core part of CALM's strategy. The previously termed "Engagement and outreach" is now "High Risk" and sits within the Product & Service department at CALM.

ONS data, other external data and CALM's own experience and understanding is used to build an evidence base for areas of society at most risk of suicide and build relationships with key sector partners and experts. In each case the aim is to provide signposting to CALM's existing helpline and webchat services, distribute materials, and share learning and experience. In the instance that CALM's existing services aren't appropriate for a particular high risk group scoping work will be undertaken and may result in specialised services being provided as an extension.

Pride

2018 saw CALM attend its first ever Pride events in order to reach the LGBTQ+ community, who are four times more likely to take their own lives. CALM wanted to raise awareness of the link between LGBTQ+ issues and the increased risk of suicide, while showing that its services are there for everyone, no matter what. #TeamCALMandProud was headed up by renowned writers and CALM Ambassadors Cecilia Knapp and Jack Rooke. The duo took to CALM's social media to cover the events and get CALM's community involved in the conversation. The coverage also saw the launch of a whole suite of articles created with LGBTQ+ writers and creatives. CALM chatted to faces from across the community finding out more about what Pride means to them, and the relationship between sexuality, identity, suicidality and mental health.

<https://www.thecalmzone.net/2018/06/calm-ing-out-at-pride/>

3.2.5 Volunteering

CALM is proud to run an active volunteer programme which this year had 172 active volunteers providing 3,775 hours of support. The contribution made by volunteers to CALM's work includes:

- Head office support: post fulfilment, desk research, registering fundraisers and other supporters for challenge events and supporting engagement activities.
- "Street Team" – representing CALM at events, such as Freshers' Fairs, theatre productions, music and other cultural festivals to help CALM interact with thousands more people, raising awareness of suicide and CALM's services.
- Corporate volunteers - taking part in campaigns like "Man Your Local" which involves placing beermats with CALM's messaging in local pubs; taking CALM to new events (like Pride) which CALM wouldn't otherwise be able to reach to take its message to at risk audiences.

3.2.6 Fundraising

Continued investment in CALM's fundraising team over the last year has enabled the team to further improve the charity's supporter care, resulting in exceptional growth in donations. The function of this team also reaches far beyond income generation. As around half of all of CALM's supporters have been bereaved by suicide, for many fundraising for CALM is an important part of managing their grief. As such, focus is always placed on the supporter experience and ensuring that all interactions with CALM are positive and useful to the supporter or donor. Additional hires to trusts and foundations and corporate fundraising will help to ensure continued diversity in CALM's funding sources.

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3.2.7 HR and support for staff

As part of its commitment to be a leader in all areas of its activities, in line with ground breaking campaigns and excellence in service provision, CALM aspires to be a leading employer in the not-for-profit sector.

Recruitment & Development

In the year to 31 March 2019, 6 new employees were recruited and inducted into the organisation, including a COO to support the Chief Executive, the Senior Leadership Team and improve operations across the organisation. This has enabled CALM to further develop its services and campaigns.

Support

Recognising the potential for secondary trauma that exists from working in a suicide prevention organisation, CALM has for a long time provided supervision to all staff as one of its key planks of support. CALM has moved to a more sophisticated HR system to enable better onboarding, time off management and HR support. Planning is underway to include a Head of People & Culture hire, investment in staff with a health cash plan, and a more varied and holistic support system.

SECTION 4 – PLANS FOR FUTURE PERIODS

4.1 Future aims and objectives

Strategic objectives for 19/20:

1. Continue to build awareness of suicide in the UK.
2. Continue to build awareness of CALM, the CALM brand and its services through increased campaign presence.
3. Increase service provision and support for those at highest risk of suicide through new services and partnerships. Evaluate and evolve our services to provide gender inclusivity.
4. Increase income and diversify revenue generation including a CALM owned event.
5. Continue to grow and operate an efficient, productive and well governed organisation.

In practice, these objectives will be realised through the following activities:

- Increasing the capacity of CALM's helpline and webchat to meet the growing demand for those who need CALM's services.
- Continuing to partner with world-class agencies, brands and media organisations to build strategic partnerships and deliver innovative, ground-breaking campaigns that have significant reach; to raise awareness of the issue of male suicide and suicide, change the culture in UK society so that those at risk of suicide feel more able to discuss any issues and society is better able to support them.
- Continuing to increase the proportion of income CALM generates from Corporates through a new charity of the year product that incorporates the most successful elements of CALM Companies.
- Developing new digital services to complement the existing helpline and webchat services, such as using artificial intelligence and machine learning to create an "intelligent hold" product to provide a form of triage so that people in crisis are more likely to receive urgent support, and that those not in crisis are able to access the information and signposting they need 24 hours a day.
- Recruiting and retaining exceptional staff through a period of high growth.
- Increasing the use and understanding of supporter and service data to measure, report on and improve CALM's impact.

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SECTION 5 – FINANCIAL REVIEW

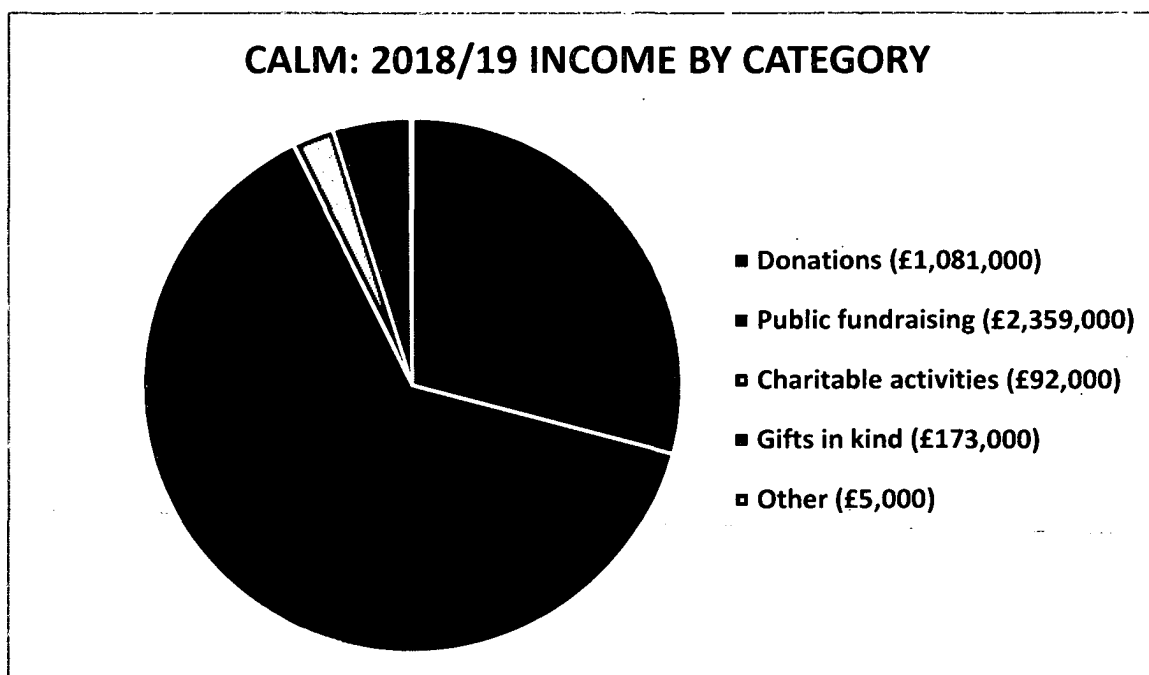
5.1 Income

Income for the year was £3,710,000 (2018: £2,152,000), an increase of £1,558,000 (72%) on prior year. This was achieved as follows:- public fundraising £2,359,000 (2018: £1,400,000), an increase of 68%; donations £1,081,000 (2018: £626,000), an increase of 73%; charitable activities £92,000 (2018: £40,000), an increase of 130%; gifts in kind £173,000 (2018: £85,000), an increase of 103% and investment income £5,000 (2018: £1,000).

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

Donations comprise of income from trusts and foundations £406,000 (2018: £230,000), an increase of 76%; Corporate income £672,000 (2018: £391,000), an increase of 72%; and other donations £3,000 (2018: £5,000). Corporate income consists of donations from companies and includes donations from employee events, matched funding of donations raised by employees and sales of merchandise.

Income is categorised in the following chart:



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

Income from charitable activities includes commissioning income of £19,000 (2018: £35,000), event registration fees of £45,000 (2018: £5,000) and CALM Companies £28,000 (2018: £Nil). Commissioning income is funding from government agencies which support services provided by CALM. Event registration fees relate to fees paid by supporters for their fundraising event place.

The trustees have restricted deferred income from grant funding of £133,000 (this is included in Donations and Charitable activities) until 2019/20 as the expenditure to which the grants relate will not be committed and incurred until the following year.

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5.2 Expenditure

Expenditure for the year was £2,496,000 (2018: £1,868,000), an increase of £628,000 (34%) on prior year. This increase, supported by the corresponding increase in income, arose across the following areas of CALM's activities:

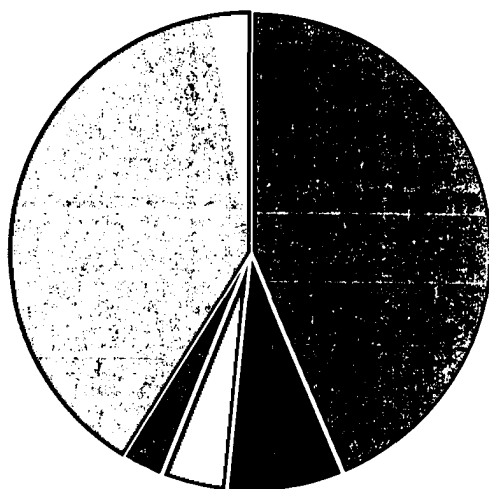
- **Fundraising**

Total Fundraising costs were £434,000 (2018: £331,000), an increase of £103,000 (31%) on the previous year. Of these costs £313,000 (2018: £238,000) were direct costs and £121,000 (2018: £93,000) were an allocation of support costs which covers management and administrative staff costs, overheads (rent, utilities, communication and IT), governance, consultancy and training. Fundraising costs includes the costs of supporting and organising participants in fundraising events on behalf of CALM and also work on developing the supporter database. The salary costs of six full time equivalent members of staff are allocated directly to this category (2018: 4). Fundraising costs represent 12% (2018: 15%) of income.

- **Service provision**

Service provision costs were £2,062,000 (2018: £1,537,000), an increase of £525,000 (34%) on the previous year. They cover all charitable activities of CALM can be analysed as follows:

**CALM: 2018/19 SERVICE PROVISION EXPENDITURE
BY CATEGORY**



- Helpline provision and webchat (£902,000)
- Website (£161,000)
- Helpline technology development (£91,000)
- CALM Companies (£58,000)
- Promotion and outreach (£791,000)
- Support after Suicide Partnership (£59,000)

Helpline/webchat service provision costs were £902,000 (2018: £745,000) and increased by £157,000 (21%) as service provision levels were expanded with increased numbers of Helpline and Webchat staff available to meet increased demand. The Helpline is manned by staff from an external service provider. Of these total costs £718,000 (2018: £594,000) were direct costs and £184,000 (2018: £151,000) were an allocation of support costs which covers management and administrative staff costs, overheads (rent, utilities, communication and IT), governance, consultancy and training.

Website costs were £161,000 (2018: £83,000) and increased by £78,000 (94%) with the development of the website commencing in 2018/19. Of these total costs £77,000 (2018: £25,000) were direct costs and £84,000 (2018: £58,000) were an allocation of support costs which covers management and administrative staff costs, overheads (rent, utilities, communication and IT), governance, consultancy and training.

CAMPAIGN AGAINST LIVING MISERABLY TRUSTEES' REPORT AND FINANCIAL STATEMENTS

TRUSTEES' REPORT for the year ended 31 March 2019

Helpline technology development commenced in the last quarter of the year and expenditure on this for the period amounted to £91,000. Of these total costs £79,000 (2018: nil) were direct costs and £12,000 (2018: nil) were an allocation of support costs which covers management and administrative staff costs, overheads (rent, utilities, communication and IT), governance, consultancy and training.

The costs of CALM Companies was £58,000 (2018: £26,000) an increase of £32,000 (123%). Of these total costs £50,000 (2018: £22,000) were direct costs and £8,000 (2018: £4,000) were an allocation of support costs which covers management and administrative staff costs, overheads (rent, utilities, communication and IT), governance, consultancy and training. CALM Companies enables companies to partner with CALM to improve mental health and wellbeing for their staff.

Promotion and outreach costs were £791,000 (2018: £631,000), an increase of £160,000 (25%) on the previous year. The costs in this category involve the provision of support to promote awareness of male suicide through campaigns and specific public events. The salary costs of 8 full time equivalent staff are allocated directly to this cost category (2018: 7). Of these total costs £621,000 (2018: £496,000) were direct costs and £170,000 (2018: £135,000) were an allocation of support costs which covers management and administrative staff costs, overheads (rent, utilities, communication and IT), governance, consultancy and training.

Expenditure on the Support after Suicide Partnership was £59,000 (2018: £46,000) an increase of 12,000 (28%) with the development of the guidelines and central hub projects. The salary costs of 2 full time equivalent staff members are allocated to the direct service provision cost category (2018: 1.5). Included in these costs are direct costs of £53,000 (2018: £41,000) and an allocation of support costs which covers management and administrative staff costs, overhead (rent, utilities, communication and IT), governance, consultancy and training of £6,000 (2018: £5,000).

There were no grants paid in 2019 (2018: £6,000).

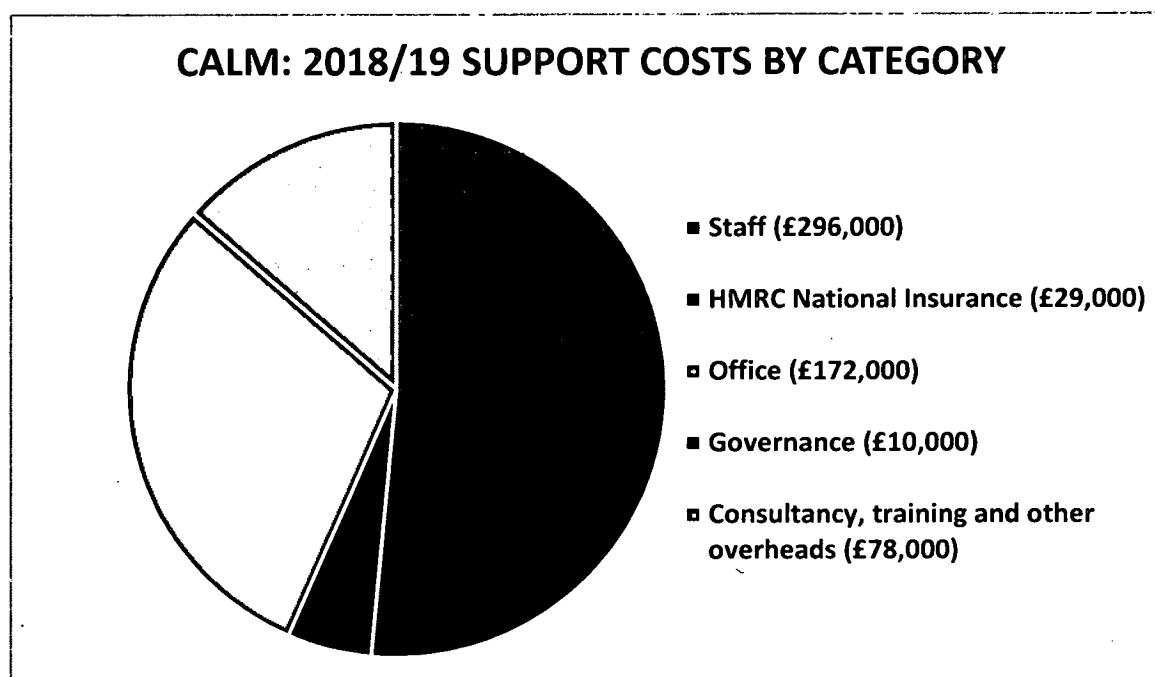
- **Support costs**

Support costs are the office, administration, management and governance costs incurred by CALM. In 2018/19 they were £585,000 (2018: £446,000), an increase of £139,000 (31%) on the previous year. This increase was due to higher salary and associated on costs. A COO was appointed in November and a culture review was carried out at the end of 2018. There has been a 26% increase in office costs, mainly due to the increase in staff numbers.

**CAMPAIGN AGAINST LIVING MISERABLY
TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**TRUSTEES' REPORT
for the year ended 31 March 2019**

Expenditure is categorised as follows:



Staff costs represent the salary costs of CALM's 5 full time equivalent staff, including the Chief Executive, who were employed during 2018/19 and are not charged directly to one of the areas of CALM's activities (2018: 4.5).

Office costs, which are the general overheads of the charity, make up 7% (2018: 7%) of CALM's total expenditure. The principal elements are office rent (£95,000) and utility/communications/IT/insurance costs (£70,000).

5.3 Surplus and reserves

There was a fund surplus for the year of £1,214,000 (2018: £284,000), of which £1,214,000 (2018: £284,000) was unrestricted and £Nil (2018: £Nil) was restricted.

Total funds available as at 31 March 2019 were £1,987,000 (2018: £773,000), made up entirely of an unrestricted reserves balance. There was no restricted funds balance to carry forward as at 31 March 2019 (2018: £Nil).

The funds available balance is consistent with CALM's reserves policy outlined in section 1.3 above, in particular it is sufficient to meet the charity's short term working capital requirements. The unrestricted reserves balance as at 31 March 2019 represents 5.4 months of budgeted expenditure for 2019/20.

**CAMPAIGN AGAINST LIVING MISERABLY
TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**TRUSTEES' REPORT
for the year ended 31 March 2019**

SECTION 6 – REFERENCE AND ADMINISTRATIVE DETAILS

CAMPAIGN AGAINST LIVING MISERABLY (CALM)

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

COMPANY NUMBER: 05378928 (England and Wales)

TRUSTEES

James Scroggs (Chairman)
Richard Baskind
Kathy Chalmers (resigned 9 December 2018)
Marcus Chapman
Emma France (appointed 30 September 2019)
Will Grundy (appointed 30 September 2019)
Robert Kingdom (Treasurer) (resigned 30 September 2019)
Aimee Luther
Philip Portal
Adam Powers (appointed 30 September 2019)
Damien Ridge (resigned 15 April 2018)
Ajax Scott
George Smart (resigned 25 March 2019)
Andrew Wardlaw (appointed 30 September 2019)

CHARITY CHIEF EXECUTIVE

Simon Gunning

REGISTERED OFFICE

The Copper Room
Deva Centre
Trinity Way
Manchester M3 7BG

CALM OFFICE ADDRESS

PO Box 68766
London
SE1 4JZ

AUDITORS

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

LEGAL ADVISORS

Stone King
Boundary House
91 Charterhouse Street
London
EC1M 6HR

BANKERS

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

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

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

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

**CAMPAIGN AGAINST LIVING MISERABLY
TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**TRUSTEES' REPORT
for the year ended 31 March 2019**

SECTION 7 - AUDITORS

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

SECTION 8 - STATEMENT OF TRUSTEES' RESPONSIBILITIES

Law applicable to charities in England and Wales requires trustees to prepare financial statements for each financial year, which give a true and fair view of the financial activities of the charity during the year and state of affairs at the end of the year. In preparing those financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to assume that the company will continue in business.

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

SECTION 9 - STATEMENT OF DISCLOSURE TO AUDITORS

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

SECTION 10 - COMPANIES ACT 2006

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

This report was approved by the board on 25th November 2019



.....
J Scroggs – Director, Chair of Trustees

**CAMPAIGN AGAINST LIVING MISERABLY
TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**INDEPENDENT AUDITOR'S REPORT
TO THE TRUSTEES OF CAMPAIGN AGAINST LIVING MISERABLY**

Opinion

We have audited the financial statements of Campaign Against Living Miserably (the 'charity') for the year ended 31 March 2019 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

give a true and fair view of the state of the charitable company's affairs as at 31 March 2019 and of its incoming resources and application of resources, for the year then ended;

have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and have been prepared in accordance with the requirements of the Companies Act 2006, the Charities Act 2011, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) 2006 (as amended)

Basis for opinion

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

Conclusions relating to going concern

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 charity's ability to continue to adopt the going concern basis of accounting for a period of 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 annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and 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.

We have nothing to report in this regard.

**CAMPAIGN AGAINST LIVING MISERABLY
TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**INDEPENDENT AUDITOR'S REPORT
TO THE TRUSTEES OF CAMPAIGN AGAINST LIVING MISERABLY**

Matters on which we are required to report by exception

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

We have nothing to report in respect of the following matters where the Companies Act 2006, the Charities Act 2011 and the Charities Accounts (Scotland) Regulations 2006 (as amended) requires us to report to you if, in our opinion:

Adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or

The financial statements are not in agreement with the accounting records and returns; or

Certain disclosures of trustees' remuneration specified by law are not made; or

We have not received all the information and explanations we require for our audit; or

The trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies exemption in preparing the directors report.

Responsibilities of trustees

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

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

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditors under the Companies Act 2006, the Charities Act 2011, and section 44 (1) (c) of the Charities and Trustee Investment (Scotland) Act 2005 and report in accordance with those Acts and relevant regulations made or having effect thereunder.

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

A further description of our responsibilities for the audit of the financial statements is located on the FRC's website at: <http://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

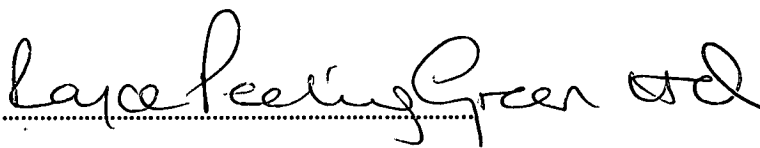
**CAMPAIGN AGAINST LIVING MISERABLY
TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**INDEPENDENT AUDITOR'S REPORT
TO THE TRUSTEES OF CAMPAIGN AGAINST LIVING MISERABLY**

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. 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 auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Carolyn Dutton (Senior Statutory Auditor)
Royce Peeling Green Limited

A handwritten signature in black ink, appearing to read 'Carolyn Dutton', written over a dotted line.

**Chartered Accountants
Statutory Auditor**
27 Nov 2019

**The Copper Room
Deva Centre
Trinity Way
Manchester
M3 7BG**

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

**CAMPAIGN AGAINST LIVING MISERABLY
TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**STATEMENT OF FINANCIAL ACTIVITIES
INCOME AND EXPENDITURE ACCOUNT
YEAR ENDED 31 MARCH 2019**

	Unrestricted funds	Restricted funds	Total funds	Prior year funds (Note 14)	Further details (Note)
	£	£	£	£	
Income from:					
Donations and legacies	3,140,605	472,106	3,612,711	2,110,727	3
Charitable activities	72,581	19,365	91,946	39,755	
Investments (bank interest)	5,276	-	5,276	1,321	
Total	3,218,462	491,471	3,709,933	2,151,803	
Expenditure on:					
Raising funds	434,342	-	434,342	330,766	4
Charitable activities	1,570,234	491,471	2,061,705	1,536,757	5
Total	2,004,576	491,471	2,496,047	1,867,523	
Net income/(expenditure)	1,213,886	-	1,213,886	284,280	
Transfer between funds	-	-	-	-	
Net movements in funds	1,213,886	-	1,213,886	284,280	
Reconciliation of funds:					
Total funds brought forward	773,070	-	773,070	488,790	
Total funds carried forward	1,986,956	-	1,986,956	773,070	

The statement of financial activities has been prepared on the basis that all operations are continuing operations.

There are no recognised gains and losses other than those passing through the statement of financial activities.

The notes on pages 23 to 30 form part of these accounts.

**CAMPAIGN AGAINST LIVING MISERABLY
TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**BALANCE SHEET
AS AT 31 MARCH 2019**

	Unrestricted funds £	Restricted funds £	Total funds £	Prior year funds £	Further details (Note)
Current assets:					
Debtors	141,752	42,691	184,443	93,795	8
Cash at bank and in hand	2,021,538	90,311	2,111,849	838,046	
<i>Total current assets</i>	<u>2,163,290</u>	<u>133,002</u>	<u>2,296,292</u>	<u>931,841</u>	
Liabilities:					
Creditors: amounts falling due within one year	(176,334)	(133,002)	(309,336)	(158,771)	9
<i>Net current assets</i>	<u>1,986,956</u>	<u>-</u>	<u>1,986,956</u>	<u>773,070</u>	
 Net assets	 <u>1,986,956</u>	 <u>-</u>	 <u>1,986,956</u>	 <u>773,070</u>	
 The funds of the charity:					
Restricted income funds	-	-	-	-	11
Unrestricted funds	1,986,956	-	1,986,956	773,070	10
 Total charity funds	 <u>1,986,956</u>	 <u>-</u>	 <u>1,986,956</u>	 <u>773,070</u>	

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

Approved by the trustees on 25th November 2019 and signed on their behalf by:




James Scroggs
Director, Trustee

Company Reg. Number: 05378928 (England and Wales)
Charity Number: 1110621 (England and Wales)
Charity Number: SC044347 (Scotland)

**CAMPAIGN AGAINST LIVING MISERABLY
TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2019**

	Current year £	Prior year £
Cash flows from operating activities:		
<i>Net cash provided by/(used in) operating activities</i>	<u>1,268,527</u>	<u>177,678</u>
Cash flows from investing activities:		
Interest received	5,276	1,321
<i>Net cash provided by/(used in) investing activities</i>	<u>5,276</u>	<u>1,321</u>
<i>Changes in cash and cash equivalents in the reporting period</i>	1,273,803	178,999
<i>Cash and cash equivalents at the beginning of the reporting period</i>	838,046	659,047
<i>Cash and cash equivalents at the end of the reporting period</i>	<u>2,111,849</u>	<u>838,046</u>
	Current year £	Prior year £
<i>Net income/(expenditure) for the reporting period (as per the statement of financial activities)</i>	1,213,886	284,280
Adjustments for:		
Interest received	(5,276)	(1,321)
(Increase)/decrease in debtors	(90,648)	(55,240)
Increase/(decrease) in creditors	150,565	(50,041)
<i>Net cash provided by /(used in) operating activities</i>	<u>1,268,527</u>	<u>177,678</u>
Analysis of cash and cash equivalents		
	Current year £	Prior year £
Cash in hand	2,111,849	838,046
Total cash and cash equivalents	<u>2,111,849</u>	<u>838,046</u>

**CAMPAIGN AGAINST LIVING MISERABLY
TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 March 2018**

1. ACCOUNTING POLICIES

Basis of preparation

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

The financial statements are prepared on a going concern basis. There are no material uncertainties in respect of the charity's ability to continue as a going concern.

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

Company status

The charity is a company limited by guarantee. The members of the company are the trustees named on page 15. 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.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Incoming resources

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

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

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

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

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

**CAMPAIGN AGAINST LIVING MISERABLY
TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 March 2018**

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

Investment income is included in the accounts when receivable.

Expenditure and liabilities

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

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

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

(1) Office and administration costs incurred in connection with general management of the charity and compliance with constitutional and statutory requirements; and

(2) Governance costs incurred in relation to the preparation and audit of statutory accounts, the costs of trustee meetings and the cost of legal advice to trustees on governance or constitutional matters.

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

Leases

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

Pension Scheme

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

Recognition of liabilities

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

Recognition of Basic Financial Assets

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

2. CRITICAL ACCOUNTING ESTIMATES

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

**CAMPAIGN AGAINST LIVING MISERABLY
TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 March 2018**

3. DONATIONS AND LEGACIES

	Unrestricted	Restricted	Total 2019	Total 2018
	£	£	£	£
Donations	782,050	299,106	1,081,156	625,878
Public fundraising	2,358,555	-	2,358,555	1,399,549
Gifts in kind	-	173,000	173,000	85,300
Total	3,140,605	472,106	3,612,711	2,110,727

Restricted donations consist of grant income of £296,415 (2018: £193,495) and donations of £2,691 (2018: £5,000). There was no restricted corporate income in 2019 (2018: £63,888).

No legacies were received in 2019 or 2018.

CALM's only political campaigning during 2019 was the launch of the Change.org petition calling upon the government to deliver ministerial responsibility for suicide prevention and bereavement support. This political campaigning resulted in the appointment of the UK's first ever Minister for Suicide Prevention which has set a precedent and a commitment to sustained Government action on suicide.

Although required to disclose the aggregate donated by trustees the charity recognises that all of our trustees give their time on a voluntary basis and make valuable non-financial contributions. Total trustee donations of £0 (2018: £103) have been received in the year.

4. RAISING FUNDS

Activity or programme	Activities undertaken directly £	Support costs (Note 6) £	2019 £	2018 £
Fundraising activities	313,366	120,976	434,342	330,766

5. EXPENDITURE ON CHARITABLE ACTIVITIES

Activity or programme	Activities undertaken directly £	Support costs (Note 6) £	2019 £	2018 £
Helpline provision and webchat service	717,563	184,586	902,149	744,827
Website	77,107	83,794	160,901	83,451
Helpline technology development	79,052	12,441	91,493	-
CALM Companies	50,073	7,880	57,953	26,107
Promotion/outreach costs	621,379	169,449	790,828	631,210
Grants/donations paid	-	-	-	5,500
Support After Suicide Partnership	52,532	5,850	58,382	45,662
Total	1,597,706	464,000	2,061,706	1,536,757

There were no donations made in 2019. Donations were made in 2018 to Soup Kitchen at the American

**CAMPAIGN AGAINST LIVING MISERABLY
TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 March 2018**

International Church (£5,000) for funding a counsellor at a drop-in centre and Time to Talk (£500) to support a memorial service at St Martin's Church, London.

6. SUPPORT COSTS

	Office	Administration and management	Governance	2019	2018
	£	£	£	£	£
Raising funds	35,503	83,388	2,085	120,976	93,103
Helpline provision and webchat service	54,171	127,234	3,181	184,586	150,841
Website	24,592	57,759	1,443	83,794	58,617
Helpline technology development	3,651	8,575	215	12,441	-
CALM Companies	2,313	5,432	135	7,880	3,640
Promotion/outreach	49,729	116,800	2,920	169,449	134,998
Support After Suicide Partnership	1,717	4,032	101	5,850	4,457
Total	171,676	403,220	10,080	584,976	445,656

Support costs are allocated to activity areas on a fixed and variable basis.

The fixed cost element, estimated at fifty percent of total support costs, is allocated equally across the four principal activities: Raising funds, Helpline provision and webchat service, Website and Promotion/outreach. A nominal amount is allocated to the Support After Suicide Partnership as this activity is considered to use only limited fixed resource at this time. No fixed cost element has been allocated to CALM Companies. No fixed cost element has been allocated to Helpline technology development as activity did not commence until close to the end of the year.

The variable cost element, also estimated at fifty percent of support costs, is allocated across all four principal activities, and CALM Companies and Helpline technology development, in proportion to the level of direct costs incurred in undertaking those activities. Given the nature of CALM's activities this is considered to be the most appropriate way in which to allocate variable costs.

Governance costs relate to the annual audit fee, legal fees and reimbursed trustee travel and meeting expenses. £4,740 was paid in the year to the auditors in respect of audit services (2018: £4,500). Four trustees were reimbursed for travel expenses totalling £1,598 (2018: £897 for two trustees) and there were meeting expenses of £715 (2018: nil). Legal fees incurred during the year amounted to £4,745 (2018: nil).

7. STAFF COSTS

Staff costs during the year were:	2019 £	2018 £
Staff salaries	889,152	662,809
HMRC National insurance costs	89,353	64,691
Employer contributions to defined contribution pension scheme	31,812	23,711
Operating costs of defined contribution pension scheme	3,276	3,276
Total costs	1,013,593	754,487

	Number	Number
The average monthly number of employees (full time equivalent) employed by the charity during the year:	21	17
The number of volunteers	172	265
Total volunteer hours provided	3,775	3,014

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In addition, CALM receives a great deal of support from volunteers which is not financially accounted for in the figures above. Volunteers play a key role in the functions of CALM; further details of their contribution can be found in the trustees' report on page 9 section 3.2.5.

Employee remuneration bands:	Number
£60,000 - £70,000	1
£110,000 - £120,000	1

The key management personnel of the charity comprise, the Trustees, the Chief Executive and Operations Director/Chief Operating Officer ("COO") whose total employee benefits (including employer pension contributions) amounted to £199,880 (2018: £169,030).

Pension costs are allocated to activities in proportion to the related staffing costs incurred and are wholly charged to unrestricted funds.

There was one ex-gratia payment during the year £12,500 (2018: £nil).

8. DEBTORS

	2019	2018
	£	£
Trade debtors	24,804	-
Prepayments and accrued income	118,722	93,302
Other debtors	40,917	493
	184,443	93,795

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2019	2018
	£	£
Trade creditors	111,398	66,260
Deferred income	133,002	43,586
Other taxes and social security costs	29,877	23,088
Accruals	35,059	25,837
	309,336	158,771

Deferred income, which is restricted, consists of income deferred to the following year, when the expenditure to which the income relates will be incurred. The deferred income above is for the helpline technology development, webchat, volunteer programme, SASP Project Manager, SASP survey and SASP Central Hub.

10. UNRESTRICTED FUNDS

Fund name	Fund balances brought forward	Income	Expenditure	Net movement in funds	Fund balances carried forward
	£	£	£	£	£
General Fund	773,070	3,709,933	2,496,047	1,213,886	1,986,956

Unrestricted funds are a general reserve which are free funds of the charity and are not designated for particular purposes.

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11. RESTRICTED FUNDS

Fund name	Fund balances brought forward	Income	Expenditure	Net movement in funds	Fund balances carried forward
	£	£	£	£	£
Donations					
Helpline and webchat service provision	-	68,334	68,334	-	-
COO role	-	40,000	40,000	-	-
Support to young men at risk of suicide	-	55,690	55,690	-	-
Website	-	35,000	35,000	-	-
Helpline technology development	-	79,040	79,040	-	-
Support After Suicide Partnership - Project Manager	-	17,691	17,691	-	-
Support After Suicide Partnership - Research	-	351	351	-	-
Support After Suicide Partnership - Central Hub	-	3,000	3,000	-	-
		299,106	299,106	-	-
Gifts in Kind					
PR support and campaigning		173,000	173,000		
		173,000	173,000		
Charitable activities					
London helpline service provision and promotion	-	19,365	19,365	-	-
	-	19,365	19,365	-	-
	-	491,471	491,471	-	-

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

COO role fund covers the salary and on-costs for the employment of the Chief Operating Officer.

Support to young men at risk of suicide fund covers expenditure on staffing and programme costs to deliver CALM's at high risk work (previously termed engagement and outreach).

Website fund is to support development of the CALM website so as to improve service provision.

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

Support After Suicide Partnership – Research Fund is used for collaborative research with the University of Manchester, into the *Impact of Suicide in the UK*. The fund is restricted to resources, staff, publishing, recruiting, and associated costs for this research project, and any further research that may come as a result of the project.

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Support After Suicide Partnership - Central Hub Fund is used to develop a Central Hub of resources, information and support, to provide a foundation for NHS England's Long Term Plan for suicide bereavement support in every area of the country.

PR support and campaigning was for goods and services received for PR support, placing, design and production on campaigns, messaging guidance, reporting and measurement.

London helpline service provision and promotion fund covers helpline costs and promotional items to support delivery of services in London.

12. RELATED PARTY TRANSACTIONS

In 2019 there were:

- no charges from Theobald Fox for advertising, fundraising and promotion costs (2018: £34,618) of which, George Smart (Trustee until 25 March 2019) is a director; and
- legal expenses of £600 (2018: nil) charged by Simons Muirhead & Burton, of which, Richard Baskind (Trustee) is a partner.
- Gifts in kind of £25,000 (2018: nil) for campaign ideation, design and production from adam&eveDDB, of which, Will Grundy (Trustee) is a senior planner.

Simons Muirhead & Burton became a CALM Company in March 2019.

CALM is a member of the National Suicide Prevention Alliance ("NSPA"). Grants were received from the James Wentworth Stanley Memorial Fund and The Matthew Elvidge Trust, who are also members of the NSPA. A donation was received from Hamish Elvidge who is a trustee of The Matthew Elvidge Trust. The Support After Suicide Project Manager is based in the CALM office and CALM employs and covers the costs of the post that are not covered by grants.

13. PROVISIONS AND FINANCIAL COMMITMENTS

	2019		2018
	One year	2 – 5 years	
Operating leases which expire:			
In less than one year	9,300	-	7,500
Between two to five years	-	-	-
	<u>9,300</u>	<u>-</u>	<u>7,500</u>

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**14. STATEMENT OF FINANCIAL ACTIVITIES INCOME AND EXPENDITURE ACCOUNT
YEAR ENDING 31 MARCH 2018**

	Unrestricted funds £	Restricted funds £	Total funds £
Income from:			
Donations and legacies	1,763,044	347,683	2,110,727
Charitable activities	4,835	34,920	39,755
Investments	1,321	-	1,321
Other income	-	-	-
Total	1,769,200	382,603	2,151,803
Expenditure on:			
Raising funds	330,766	-	330,766
Charitable activities	1,154,154	382,603	1,536,757
Total	1,484,920	382,603	1,867,523
Net income/(expenditure)	284,280	-	284,280
Transfer between funds	-	-	-
Net movements in funds	284,280	-	284,280
Reconciliation of funds:			
Total funds brought forward	488,790	-	488,790
Total funds carried forward	773,070	-	773,070