

**Senior Citizens Helpline Company
Company Limited by Guarantee
Report and Financial Statements
for the year ended
31 December 2020
(A company limited by guarantee
and not having a share capital)**

**SENIOR CITIZENS HELPLINE COMPANY COMPANY LIMITED BY
GUARANTEE**

REPORT AND FINANCIAL STATEMENTS 2020

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SENIOR CITIZENS HELPLINE COMPANY COMPANY LIMITED BY GUARANTEE

DIRECTORS AND OTHER INFORMATION

BOARD OF DIRECTORS

Thomas Dowling
Professor Thomas Collins
Pat Cox
Maura O'Keeffe
Anthony Nolan (Chairman)
Harry Casey (Appointed 11/02/2021)
Amanda Phelan (Appointed 11/02/2021)

SECRETARY AND REGISTERED OFFICE

Professor Thomas Collins
Third Age Centre
Summerhill
Co. Meath

CHARITY NUMBER

CHY 16756
Registered Charity Number 20061104
CRO NUMBER 414508

AUDITORS

Mazars
Chartered Accountants & Statutory Audit Firm
Harcourt Centre
Block 3
Harcourt Road
Dublin 2

BANKERS

Bank of Ireland
Trim
Co. Meath

SOLICITORS

Brady & Company
High Street
Trim
Co. Meath

SENIOR CITIZENS HELPLINE COMPANY COMPANY LIMITED BY GUARANTEE

CHAIRMAN'S STATEMENT

SeniorLine is a national confidential listening service for older people delivered by trained older volunteers. The service was established in 1998 in response to the needs of older people, particularly those struggling with social isolation and loneliness. SeniorLine has provided over 20 years of listening and support to some of the loneliest and the most vulnerable older people in Ireland. Throughout 2020, SeniorLine provided support and information to over 18,000 callers to our helpline. Our service was particularly important during the pandemic in terms of providing information and updates on Covid-19, public health guidelines and recommendations, and reassurance and support for callers who were fearful, alone, isolated and vulnerable. Many callers were psychologically, emotionally and physically impacted by the pandemic and the imposed restrictions.

In March 2020, SeniorLine adapted its service in response to the Covid-19 crisis. We repurposed our programme using technology in creative ways to allow us to continue to support our staff, volunteers and callers. Our volunteers are all older people and in the interest of keeping them safe and well we implemented a working from home model for those who wanted to continue to support our service users. They were provided with working from home packs and twice daily updates and information that is vital to their role on the helpline, ensuring that the information that they offer callers is accurate and up-to-the-minute. Our Covid-19 protocol for volunteers also combines health information to callers (within public health guidelines), with practical advice and tips on living safely and emotionally well.

Older people phone SeniorLine for conversation, connection, and to discuss problems. In a normal year these would include loneliness, ill health, immobility, depression, anxiety, anger, aloneness, bereavement, family conflict, income concerns, elder abuse, and suicide ideation. But in 2020, Covid-19 created a new cohort of callers. These were older people unused to living in isolation but forced to do so by social distancing, cocooning, self-isolation and shielding. Many struggled with this new reality and indeed are still suffering from the psychological impact of same.

Our SeniorLine volunteers are amazing, they continued to man the phones from their own homes, providing support, reassurance, and understanding to our many callers. Our volunteers understand our callers and can empathise as they themselves are older people, many who found themselves also cocooning and isolating. SeniorLine became a lifeline for thousands of people confined to home. We also became a go to organisation for other organisations and helplines who referred their callers directly to us, partly due to the complexity of issues that their own callers were experiencing and because they know that SeniorLine volunteers are trained to deal with these types of calls. SeniorLine also provides callers with the time that they need to explore their options and to work through their issues.

In 2020 the number of calls to our service almost doubled at 18,000. We also experienced a continuing rise in new callers. Our volunteers began reporting new and more complex issues that were emerging. As we operate a freephone number 1800 80 45 91, by early 2021, our telecommunications costs had almost trebled compared with our pre-Covid costs. This is the result of the sustained level of increased calls, coupled with longer call durations as a result of more complex issues experienced by callers many of which are a direct result of the pandemic or have been exacerbated by it.

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CHAIRMAN'S STATEMENT

Highlights of 2020

- SeniorLine received over 18,000 calls in 2020 from older people nationwide who needed support, reassurance or information. Call volumes doubled in March and were maintained throughout the remainder of 2020.
- SeniorLine was shortlisted for the Charity Impact Awards.
- Our Continuous Professional Development for volunteers included presentations from guest speakers from Pieta House and the Irish Heart Foundation.
- Introduced a new working from home volunteer model in March 2020 in response to Covid-19, and in the interest of safety of volunteers and adherence to public health recommendations. The transition to this new model was achieved with no break in service.

2020 was a tough year and one that was challenging for many reasons. Covid-19 had a particular impact on older people in terms of vulnerability and in terms of restrictions. It affected both our callers and our volunteers. Our volunteers rose to the challenges and inspired us with their desire to continue to play their part in helping and supporting others.

The increased demand for our service, from anxious, frightened, lonely and isolated older people and supporting our volunteers from home with relevant and up to date information and ongoing support had additional costs. The increase in call numbers and duration demonstrates the national need for SeniorLine. Fundraising events and activities were affected nationally, planned fundraising campaigns were cancelled. We are thankful that our core funder the HSE continues to support our service. We were extremely fortunate during the year to also secure support from The Stability Fund, Community Foundation for Ireland, HSE Community Supports and Tuath Housing Association. We thank these bodies for their belief in SeniorLine and for their practical contribution towards the continuance and development of our service. However, maintaining and improving our services to the older community is costly and funding remains a constant worry.

SeniorLine would not be where it is today without the generosity and dedication of our volunteers. Your enthusiasm, selflessness and commitment is inspiring. Despite the year that we have all had, the worry, the fear, the confinement, you came together as a force of goodness and kindness, showing compassion and empathy, providing support and information and most of all giving our callers the time that they needed to work through their issues and concerns. You have made such a positive difference to the lives of older people nationwide.

I would like to thank my fellow Board members for their guidance, support and expertise during the past year especially through all the challenges that it brought. On your behalf, I express our collective gratitude to our CEO, Aine Brady, for leading the organisation with great thoughtfulness, expertise and dignity. I would like to thank the Management Team and national staff for your continued commitment, dedication and support, particularly during the repurposing and evolution of the service in response to the pandemic. The global pandemic revealed how essential our service is to the wellbeing and emotional health of our callers on a national basis. Sustained increases in call numbers and duration highlights the necessity for a

SENIOR CITIZENS HELPLINE COMPANY COMPANY LIMITED BY GUARANTEE

CHAIRMAN'S STATEMENT

free, professional and accessible service. Our volunteers are trained and willing to respond to the new and more complex issues that are emerging.

As we move forward and begin to live with Covid-19, SeniorLine has much to offer in terms of psychological and emotional support and resilience of older people. I look forward with optimism to the future in the knowledge that SeniorLine will continue to adapt, evolve and grow to meet the needs of our older population, remaining relevant, and offering practical and caring responses to older people throughout Ireland.



Anthony (Jack) Nolan
Chairperson

SENIOR CITIZENS HELPLINE COMPANY COMPANY LIMITED BY GUARANTEE

DIRECTORS' REPORT

The directors submit their annual report and the audited financial statements for the year ended 31 December 2020.

1. PRINCIPAL ACTIVITY, REVIEW OF THE BUSINESS AND FUTURE ACTIVITIES

SeniorLine is a national confidential listening service for older people delivered by trained older volunteers. Our lines are open from 10am to 10pm, 365 days a year and are manned by a dedicated team of older volunteers. SeniorLine is a national programme of Third Age, a community voluntary organisation that works for, with and on behalf of older people. Third Age supports people to live well and age better. Calls to the help line are free 1800 80 45 91.

Older people phone SeniorLine for conversation, connection, and to discuss problems. These include loneliness, ill health, immobility, depression, anxiety, anger, aloneness, bereavement, family conflict, income concerns, elder abuse, and suicide ideation.

Loneliness is becoming a public health crisis in today's Ireland. It describes a feeling of being alone, isolated, a sense that we may not be sufficiently wanted or needed. Social isolation includes an absence of social interactions, a lack of social support structures and poor engagement with family or local community. Many older people suffer loneliness. Volunteer perception about caller mood confirms the importance of loneliness as the main reason for contacting the service.

In all calls, volunteers aim to connect with, understand and empower the caller. An important ethos of the service is that the caller remains in charge of the conversation and should not be disempowered as a result of the interaction. SeniorLine does not contact other agencies on behalf of callers, believing the initiative and control should remain with the caller. SeniorLine's Directory of Services contains over 100 organisations relevant to older people to which callers may be referred.

The principles of connectedness, creativity, challenge and collaboration are at the heart of our service. Our work is in keeping with the variety of challenges and opportunities that emerge as we grow older – our expertise is in being innovative, professional, supporting volunteer led action, and collaborating with others who share our vision.

The main objectives of the SeniorLine Strategic Plan 2018-2022 are to;

- Provide direct services with and to older people, which enhance their rights, autonomy and well-being and demonstrate models of excellence, connectedness, creativity and challenge.
- Develop our capacity for innovation in design, development, testing and expansion of good practice in areas relevant to the quality of life and wellbeing of older people.
- Continue to engage older people as volunteers in the development and delivery of services of value to themselves and their communities.
- Advance the rights and potential of older people as citizens and ensure that they are reflected in public policy, and in public and private service provision.

SENIOR CITIZENS HELPLINE COMPANY COMPANY LIMITED BY GUARANTEE

DIRECTORS' REPORT

1. PRINCIPAL ACTIVITY, REVIEW OF THE BUSINESS AND FUTURE ACTIVITIES *(continued)*

- Achieve excellence in corporate governance to support and sustain the organisation and individual programmes.

Provide direct services with and to older people, which enhance rights, autonomy and well-being

In March 2020, with the advent of Covid-19, the world as we know it changed, and so too did our SeniorLine model. We repurposed the service for the safety of our volunteers, received their commitment to work from home, provided each with Working from Home Pack, and gave increased support. We supplied callers with accurate information on all aspects of the virus, drawing on advisories from Government, the HSE, public and community bodies. We guided callers on how to manage their emotional and mental health, stay socially connected while apart, keep fit at home, manage their shopping and access other specialist services.

A new cohort of over 70s discovered SeniorLine as a source of help and reassurance. Our call volumes doubled. This increase has been maintained. Our traditional lonely, isolated callers were joined by a new cohort affected by lockdown. People needed to talk to someone about what had happened to their lives, to be understood, and to receive practical information about the virus and how to manage under new restrictions. Issues reported on calls changed and became more complex, with many linked to Covid-19 issues.

Callers wanted virus-related information and also support for feelings of anxiety and fear. Loneliness, worry and fear of the future were a regular feature throughout the year. Callers needed extra support on health, practical, and basic information issues. As time went on, callers needed support on emotional and mental health issues. Many new people who would not have identified themselves in terms of age began to feel vulnerable when cut off from family and friends and turned to SeniorLine. Other issues included bereavement, family conflict, isolation, and worries about the present and future. SeniorLine began offering a range of supports to callers including welcome, reassurance, some mentoring on staying emotionally healthy plus information on other sources of support on and off-line. Callers were referred in the main through reading/hearing us on media, through GP surgeries, libraries, pharmacies and from other age sector agencies, organisations and helplines.

The increase in calls during 2020 demonstrated the need for a free, skilled and accessible service for older people during the pandemic. The peer-to-peer aspect of SeniorLine proved to be vital. SeniorLine volunteers had empathy and understanding with caller issues as they were experiencing some of these themselves. Twice daily information updates to volunteers at the start of the pandemic allowed the service to offer needed, relevant information to callers in a rapidly-changing environment. Older people locked down at home, suffering from loneliness, fear and isolation found SeniorLine to be a lifeline and phoned repeatedly. Some calls became longer and more complex, with volunteers supported with ongoing Zoom training during the year. SeniorLine now has invaluable data on the lived experience during Covid-19 of callers, volunteers and staff.

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DIRECTORS' REPORT

1. PRINCIPAL ACTIVITY, REVIEW OF THE BUSINESS AND FUTURE ACTIVITIES *(continued)*

Develop our capacity for innovation in design, development, testing and expansion of good practice

SeniorLine has over the years adapted to address emerging and evolving issues of older people. These are reflected and reported in our call logs. In the past this has included new volunteer supports, training and CPD. In 2020, we had to adapt and evolve in response to a worldwide pandemic, while continuing to support both our volunteers and our service users. SeniorLine was repurposed to continue without service interruption. Our three call centres were closed, and the necessary technical adjustments, training and support delivered to enable volunteers to work from home. A Working from Home Pack was created and sent to each volunteer and new systems of reporting and data retrieval were created. There was daily contact with volunteers by phone, text and email. We now also provide social and training support through Zoom meetings.

Despite cocooning, isolating and shielding themselves our volunteers (all older people themselves) wanted to continue to support our callers nationwide. Fortunately, the technology was there to enable us to do this.

All SeniorLine policies and procedures were reviewed during the year against public health guidelines and recommendations, health and safety and recommended practice for working with volunteers.

Continue to engage older people as volunteers in the development and delivery of services of value to themselves and their communities

Our SeniorLine volunteers showed tremendous generosity and selflessness during the pandemic by continuing to volunteer from their homes as they cocooned and shielded. We facilitated this by developing a working from home model. We provided updates, information, training and other supports for our volunteers.

SeniorLine offered specific Covid support to callers, and information on local community services, specialist health services, psychological guidance and above all a listening ear. Analysis of call patterns to the service allowed us to understand how the virus had affected older people and to develop and introduce supports for volunteers to respond appropriately to emerging issues.

SeniorLine analysis of call data during the pandemic concluded that social, personal and environmental factors combine to play a crucial role in mental and emotional health as we grow older, and particularly since the advent of Covid-19. There are potential negative long-term effects for over-70s in being isolated home alone for so long, and concerns for the effect the virus will have on future mental health. SeniorLine has been busy responding to these and other difficult and complex caller issues. Our call volumes remained high throughout 2020. This trend has continued into 2021. We received many referrals from other organisations, agencies and information helplines who recognised SeniorLine's ability and experience to deal with more complex issues. We feel that there will be an ongoing need for a readily accessible support service such as SeniorLine that is able to respond to provide company, information and support and the confidentiality that callers can trust.

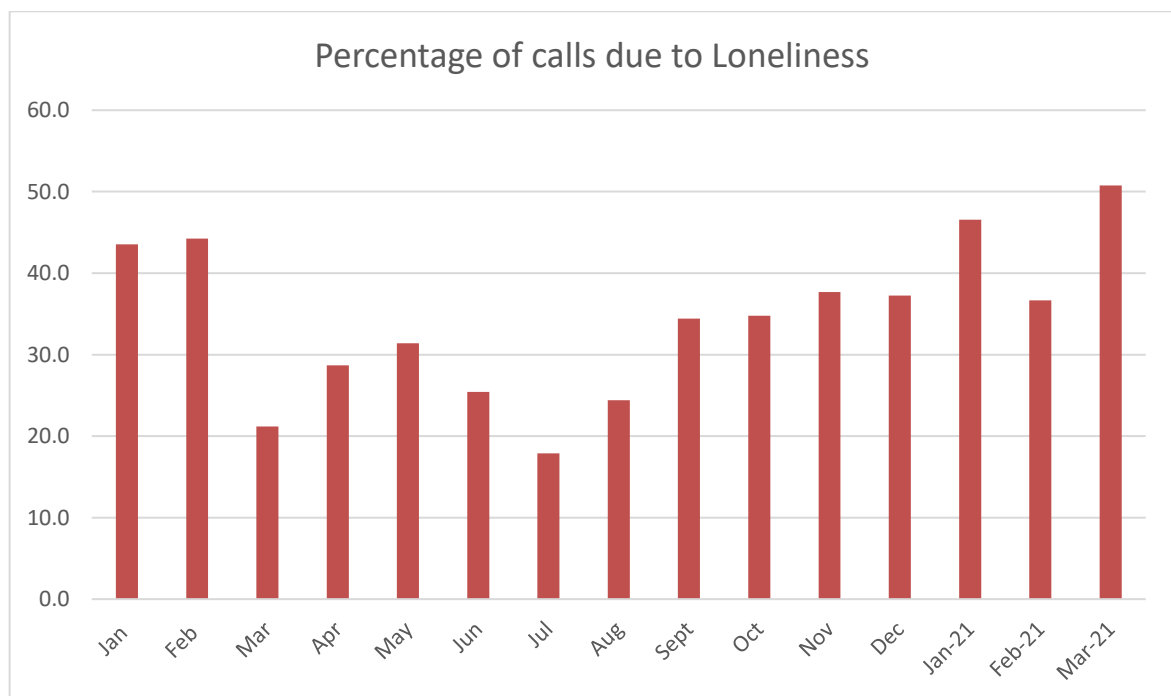
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DIRECTORS' REPORT

1. PRINCIPAL ACTIVITY, REVIEW OF THE BUSINESS AND FUTURE ACTIVITIES *(continued)*

Details of SeniorLine calls during 2020

Loneliness remains the dominant reason for calling SeniorLine throughout 2020, accounting for 31% of calls. Covid-19 calls accounted for 44% of all calls in March 2020, 26% of calls in April 2020, and have averaged 13% of total calls for the remainder of 2020. In the first two months of 2021, Covid-19 specific calls accounted for 17.2% of all calls to SeniorLine.



Physical health, mental health and depression, family problems and lack of emotional and social contact also featured strongly in reasons for calls throughout 2020. Physical health accounted for an average of 15.6% of calls in 2020, mental health and depression 11.4% average. Health generally accounted for 27% of all calls in 2020. Family problems accounted for an average of 12.75% of calls, while lack of emotional or social contact was an average of 6% of all calls received.

14% of calls during 2020 were Covid-19 related. Many callers were worried and frightened, some needed help and support to access services including collection of supplies (groceries, medications). Many were finding isolation and in particular cocooning difficult. Many missed their family, friends, routines, mass, sport. Some were upset because they could not visit nursing homes. We received queries about the rules and public health guidelines, mask wearing and Covid testing.

Callers were generally overwhelmed by it all. Some callers expressed having the “lockdown blues” and finding the new normal very strange. Some stated that there was no structure in their lives due to Covid-19. Others found it hard to constantly listen to news about the virus. Callers were

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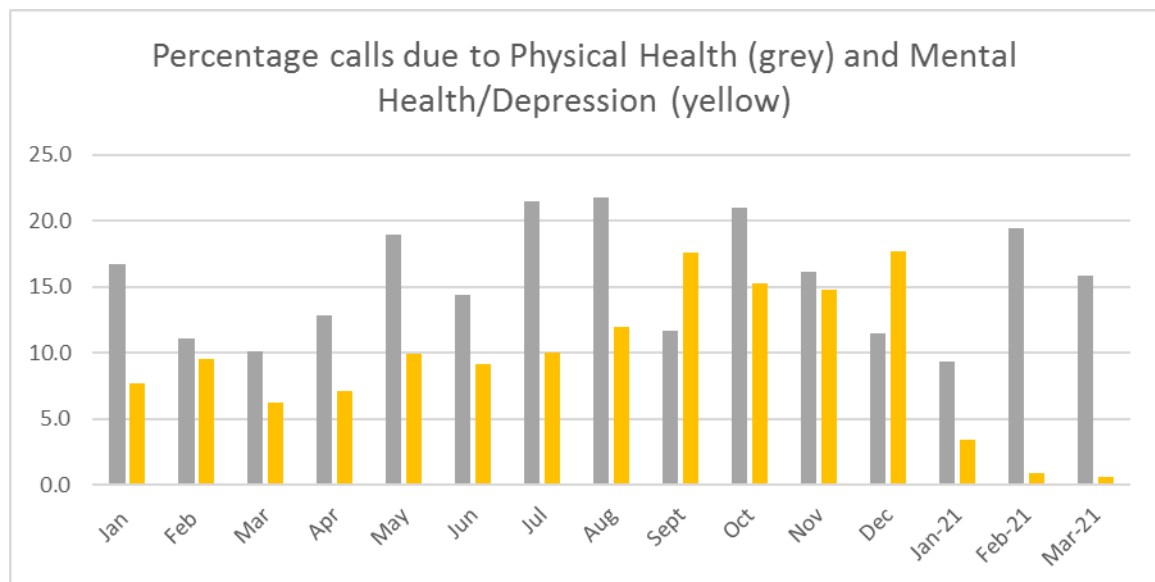
DIRECTORS' REPORT

1. PRINCIPAL ACTIVITY, REVIEW OF THE BUSINESS AND FUTURE ACTIVITIES *(continued)*

fearful about hospital appointments, children returning to school, meeting people generally. Christmas was a particularly frightening and worrying time for some.

By January 2021, the effects of the lack of social contact on callers as a result of Covid-19 was evident and expressed by many callers. Callers were missing hugs from their grandchildren, and seeing their family and friends, but were generally looking forward to the vaccine, but were still struggling with restrictions and worrying about family. In March 2021 many of our Covid-19 calls were in connection with the vaccination programme and the vaccine.

Physical and mental health combined accounted for 27% of calls to SeniorLine during 2020. In other programmes of Third Age we noticed that participants, clients and service users were as a result of successive and prolonged lockdowns showing signs of physical health decline. Months cooped up at home unable to get out and about, unable to exercise, socialise, and participate in group/social activities had affected mobility, balance, agility, memory, social skills and cognition. We also noticed an increase in falls among participants. This was also reflected in calls to SeniorLine.



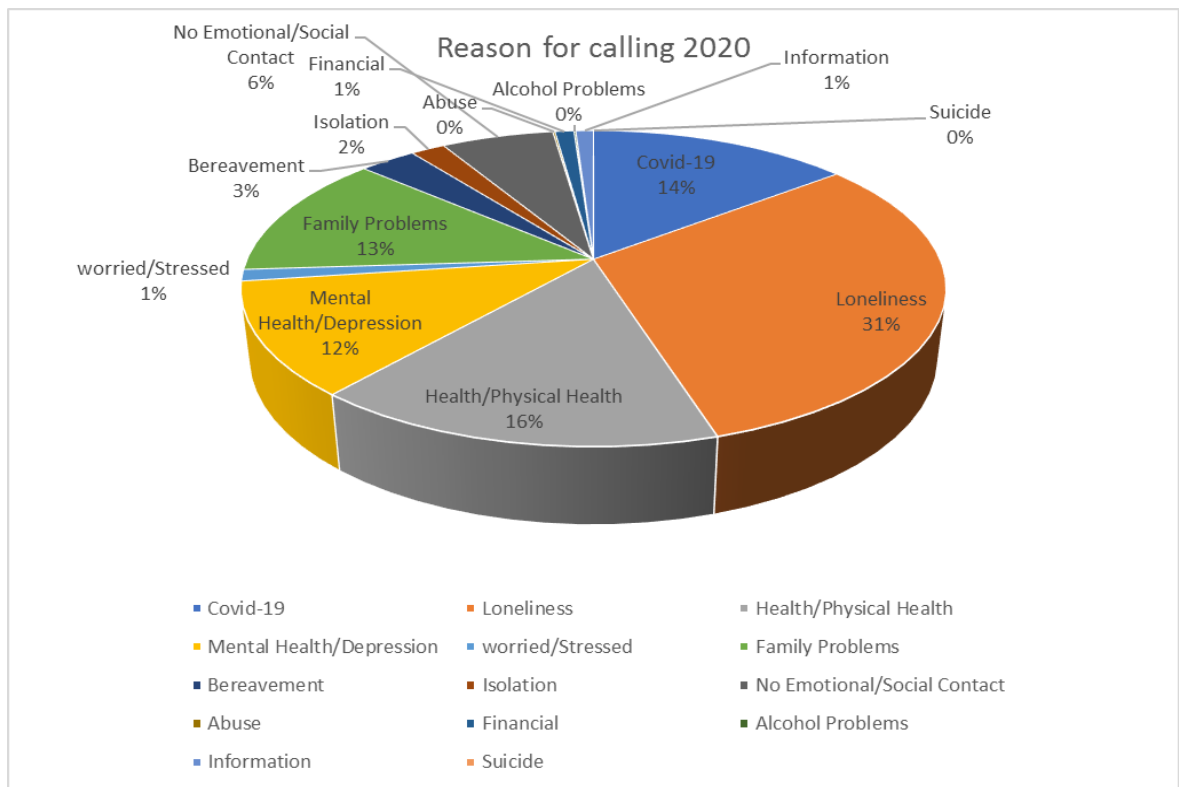
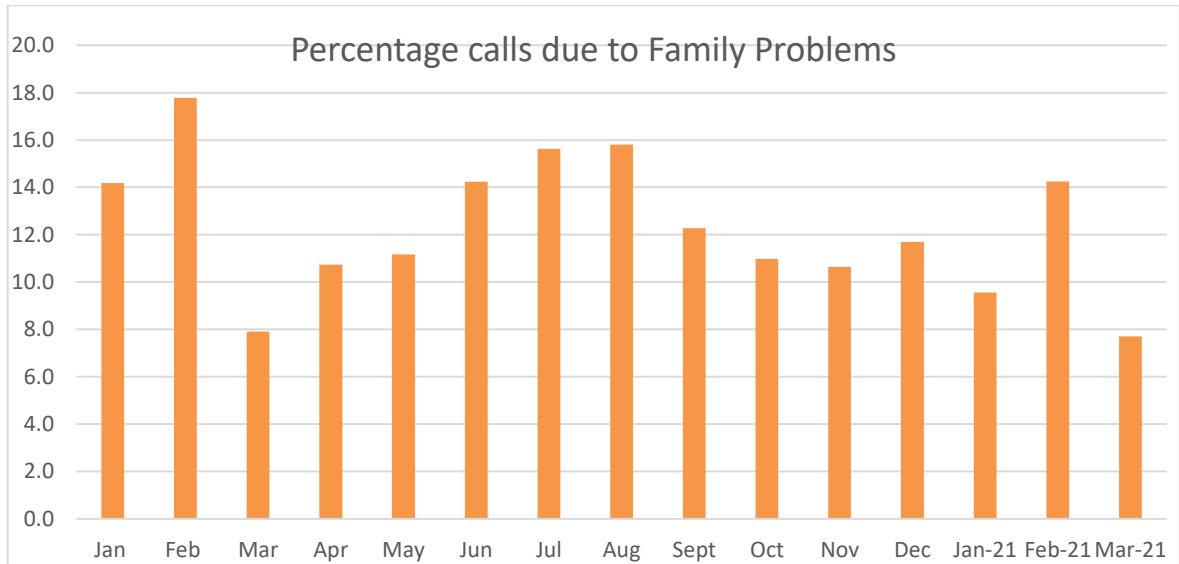
Family Problems is the third highest reason for contacting SeniorLine after loneliness and health. We noticed a reduction in proportion of calls due to family issues in March 2020 because Covid-19 was very much to the forefront at this point. Calls begin to steadily rise from April through to August, this may be exasperated by cocooning, and enforced periods of lockdown and restrictions. Christmas showed increases due to the uncertainty around family, visitors and the festive season generally.

July to October 2020 was particularly hard on older people and this was reflected in our statistics for this period, where lack of social and emotional contact accounted for between 6 and almost 12% of all calls to SeniorLine. Bereavement features highest particularly during April – July and again in December.

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DIRECTORS' REPORT

1. PRINCIPAL ACTIVITY, REVIEW OF THE BUSINESS AND FUTURE ACTIVITIES *(continued)*



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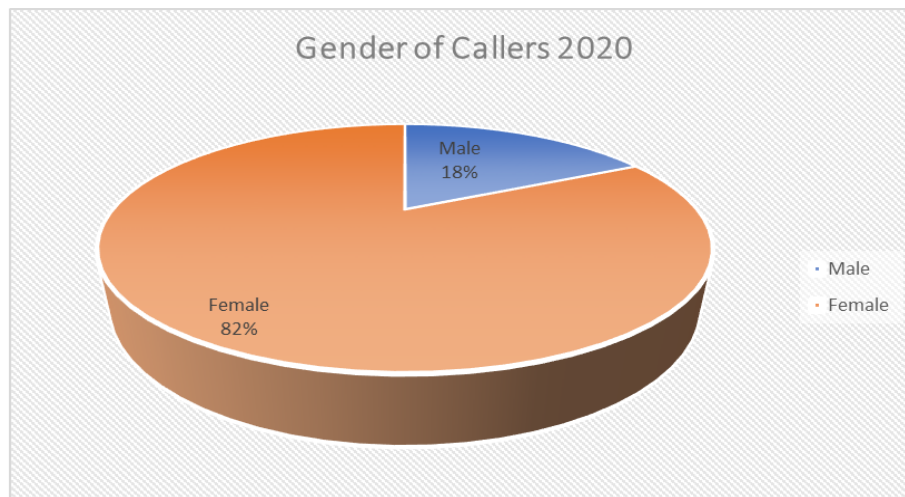
DIRECTORS' REPORT

1. PRINCIPAL ACTIVITY, REVIEW OF THE BUSINESS AND FUTURE ACTIVITIES *(continued)*

Information seeking is highest from April to July much of which was concerned with Covid information and guidance, but also concerning access to services and supplies which were affected by the pandemic. These included contact details for GP's, HSE, PHN's, personal services such as; chiropodist, dentist, optician, homecare; repairs and household services including; care and repair, plumbers; access to meals on wheels, pendant alarms and stair lift suppliers. January to March 2021 also saw an increase in information seeking particularly in relation to Covid-19 and the vaccine programme.

Call volumes surged with the arrival of Covid-19 and continued to remain high throughout 2020. Our volunteers answered 18,000 calls in 2020. Prior to Covid-19 the majority of calls received lasted up to 10 minutes. During the later stages of 2020 call durations increased substantially on average due to the complexity of issues experienced and expressed by callers.

Callers to SeniorLine month on month during 2020 are predominantly female. While we did receive more calls from both males and females during 2020 the percentage of females still outweighs that of male callers.



During 2020, 10% of callers were under 50 years of age, 6% were between 50 and 65 years of age, 55% were between 66 and 74 years of age, and 29% were 75 years or older. 84% of all SeniorLine callers were over 65 years of age during 2020. The majority of callers were widowed or single, followed by separated or divorced. While there are some fluctuations from month to month we received almost equal numbers of callers from both rural and urban areas during 2020.

During 2020 many SeniorLine callers were referred from other services. Calls became much more complex with callers requiring more time to talk through their problems and issues. Our dedicated SeniorLine volunteers continued to man the phones from their homes, providing support, reassurance, and understanding to our callers. They could empathise as many also found themselves cocooning and isolating. SeniorLine became a lifeline for thousands of people confined to home.

SENIOR CITIZENS HELPLINE COMPANY COMPANY LIMITED BY GUARANTEE

DIRECTORS' REPORT

1. PRINCIPAL ACTIVITY, REVIEW OF THE BUSINESS AND FUTURE ACTIVITIES (*continued*)

We became a go to organisation for other support organisations and Covid helplines who referred their callers directly to us, partly due to the complexity of issues that their callers experienced and because they know that SeniorLine volunteers are trained to deal with these types of calls. SeniorLine provides callers with the time they need to explore their options and work through issues.

Advance the rights and potential of older people as citizens and ensure that they are reflected in public policy, and in public and private service provision

SeniorLine supported and facilitated older people to remain part of a societal solution by repurposing our SeniorLine programme to be of continued relevance to older people nationwide while allowing older volunteers to contribute safely from their own homes. In doing so, SeniorLine continued to provide creative opportunities and supported older volunteers to take on active citizenship roles.

All calls to SeniorLine are logged, the issues and types of calls are regularly monitored. This data is used to inform training and information delivered to volunteers to ensure that they are adequately supported and that they are equipped to provide the most relevant response to callers. Calls in general during 2020 became more complex. Callers wanted virus related information and also support for feelings of anxiety and fear. Loneliness and isolation were regularly reported themes on calls. Callers needed extra support on health. Callers needed more support on emotional and mental health issues. Bereavement, family conflict and worries about the present and future all featured. Many reported feeling vulnerable, and isolated from friends and family. SeniorLine volunteers are in direct contact with our callers daily. We hear the issues and concerns that older people are dealing with directly from the older people themselves. We regularly provide updates on emerging issues and trends as reported by our volunteers through our logged calls to media, press and stakeholders, through press releases, articles, interviews, reports and presentations.

Analysis of the data from logged calls provides us with in depth insight of what it is like to age Ireland, and reveals the sometimes hidden issues and challenges of older people. In 2020 this also revealed what it was like to age in a pandemic.

Achieve excellence in corporate governance to support and sustain the organisation and individual programmes

SeniorLine was awarded the Volunteer Ireland Invest in Volunteers Quality Standard in January 2019 in recognition of our volunteer training, management and support.

SeniorLine has reviewed all of its policies and procedures in line with the recommendations of the Charities Regulatory Authority Governance Code for Charities. New policies were implemented and approved as per the recommendations of the code.

We repurposed our programme in March 2020 to allow our volunteers to continue to contribute and support older people nationwide safely. This new model of service and supports was rolled out with no break in service.

SENIOR CITIZENS HELPLINE COMPANY COMPANY LIMITED BY GUARANTEE

DIRECTORS' REPORT

1. PRINCIPAL ACTIVITY, REVIEW OF THE BUSINESS AND FUTURE ACTIVITIES (*continued*)

Sustainability

Having completely restructured and repurposed the SeniorLine model in March 2020 we realised that there is an alternative and just as effective model of support for older people nationwide. In introducing a working from home model, we managed to reduce some costs such as travel and training/CPD. We did incur additional costs in the following areas; outlay on IT equipment including smart phones, zoom subscriptions, postage and bulk text costs. The response to the pandemic was huge in terms of the issues that were experienced by our callers. Our call volumes more than doubled initially during the first lockdown and remained high throughout the remainder of the year. In December 2020 we noticed that callers were beginning to need more time on calls due to the complexity of issues experienced. The sustained increase in number of calls coupled with longer duration of calls resulted in a three-fold increase in telecommunication costs. This situation has continued throughout and beyond the first quarter of 2021. We are currently in discussions with our telecommunications provider to try to find an alternative pricing system to reduce these costs.

In 2020, SeniorLine was unable to organise our normal fundraising events and activities. We were successful in our application to the Stability Fund (receiving support in both the first and second tranches of grant aid). We further diversified our funding streams by receiving Covid-19 specific funding from Community Foundation for Ireland and Tuath Housing Association. We also received additional support from the HSE through the Community Supports for Older People programme.

In early 2021, a fundraising group was established among the Senior Management Team. The group meets fortnightly to discuss funding opportunities and campaigns. The aims of this group are to develop a practical fundraising plan based on current funding needs; encourage fundraising as an integral aspect of weekly activity across all programmes and levels of management; ensure agreement between programmes regarding grant application; allow regular discussion to support all fundraising activity. As part of this process we have designed a Fundraising Activity Template with short term fundraising objectives advised across a range of potential sources, e.g. Government, Corporate, Donations, Membership, Events, Community, Business, Trusts and Foundations.

We continued to promote our service through opportunistic PR; including interviews and articles in local and national media, radio, print media. We provided programme updates and reports to local and national groups, agencies, partnerships, alliances, and government. We continued to promote our service through social media, on Facebook, and through the Third Age website www.thirdageireland.ie. Funders, supporters and donors are provided with regular service updates and reports.

Reserves policy

SeniorLine's Reserves Policy recognises restricted and unrestricted funding, and the designation by the Board of unrestricted funding/income. It was agreed by the Senior Citizens Helpline Company CLG Board of Directors that SeniorLine should have sufficient funds (reserves) to cover 3 months operational costs, plus redundancies and any other eventualities. SeniorLine budget is agreed by the Board of Directors and is monitored by the Finance Committee and the Board.

SENIOR CITIZENS HELPLINE COMPANY COMPANY LIMITED BY GUARANTEE

DIRECTORS' REPORT

1. PRINCIPAL ACTIVITY, REVIEW OF THE BUSINESS AND FUTURE ACTIVITIES (*continued*)

A quarterly report is prepared which identifies expenditure, attainment of strategic targets and objectives as agreed with funders. This report also shows status of income/funding receivable i.e. received, delayed, secured. Sustainability forecasting showing overall financial projections four years ahead are prepared. Potential risks are highlighted. SeniorLine has specific agreements with its individual funders. These are detailed in either a Service Level Agreement, Grant Aid Agreement or Letter of Commitment. When income/funding is received for a particular activity that income must be expended on that activity. Details of income and expenditure per project as designated in letters of commitment and service level agreements with funders are reported to funders monthly, quarterly, bi-annually and annually as specified in the designated contracts. Details of receipts and payments for 2020 are included in the schedules of this document.

At the end of December 2020, SeniorLine has €185k unrestricted reserves or equivalent to 6.5 months of operations. This exceeds the level required by our reserves policy.

2. SUMMARY OF RESULTS

The statement of financial activities for the year ended 31 December 2020 and the statement of financial position as at 31 December 2020 are set out on pages 24 and 25 respectively.

3. STRUCTURE, GOVERNANCE AND MANAGEMENT

Senior Citizens Helpline Company CLG T/A SeniorLine has a voluntary Board of Directors who meet quarterly or more frequently as necessary. They are responsible for the effective, prudent and ethical oversight of the organisation; setting the organisation/business strategy; ensuring that risk and compliance are properly managed. The Management Team lead by the CEO is responsible for managing and implementing service specific strategies and objectives. Programme progress reports are provided at each Board meeting.

4. RISKS AND UNCERTAINTIES

The Covid-19 outbreak in March 2020 did not have a significant impact on Senior Citizens Helpline Company CLG's ability to achieve our strategic goals and deliver our service. SeniorLine repurposed its model, service and volunteer support. We created new supports, training, methods of information delivery, utilised both information and communications technology to ensure that volunteers who wished to continue supporting our callers nationwide could do so safely from their homes. We are fortunate to have flexible and competent programme staff, a dedicated and committed team of volunteers, robust organisational and volunteer policies and procedures, good governance, and an ability to react, adapt, adjust and respond to emerging needs and issues.

SENIOR CITIZENS HELPLINE COMPANY COMPANY LIMITED BY GUARANTEE

DIRECTORS' REPORT

4. RISKS AND UNCERTAINTIES (*continued*)

The pandemic did affect our ability to fundraise. Sourcing funding and fundraising is an ongoing battle for SeniorLine. We are fortunate to receive annual core funding from the HSE. Unfortunately, this only covers part of the programme costs each year. It is becoming more and more difficult to raise the remainder of funds needed to provide our service to the thousands of older people nationwide who need it. In 2020 we were fortunate to secure funding from new sources such as Tuath Housing Association, Stability Fund, HSE Community Supports for Older People, Community Foundation for Ireland, these are detailed in the supplementary information section of this report. In 2021, we may become a victim of our own success. Having managed to change our model to allow our volunteers to continue to support our service users from home, we managed to reduce some programme costs significantly. We provided our volunteers with information and support to help them react to and support callers with new and emerging complex and difficult needs. We are now receiving a much larger volume of calls and those calls are lasting longer on average which is pushing up our telecommunication costs. We estimate that if this continues throughout 2021 we will incur an additional €30,000 cost in telecommunication costs alone. We are currently investigating other telecommunication systems and packages in an attempt to reduce these costs.

Our volunteers are a vital part of our service and its continued success. We are extremely fortunate and grateful to have such a wonderful and dedicated team of people working with us. We realised just how special they are this year, while cocooning themselves they wanted to continue to support our callers. They adapted and reacted positively to our new model and the supports that were put in place.

Our staff are also a valued commodity. They too embraced the challenges of working from home and supporting a network of 180 volunteers and a service user base of 18,000.

Noncompliance with recommendations and legislation is another potential risk. In 2020 as mentioned SeniorLine reviewed all of its policies and procedures against the new Governance Code for Charities. New policies were drafted, approved and implemented based on the recommendations of the Code.

Ensuring that our service remains relevant and that we provide an appropriate response is an important consideration. In 2020, we supported many more older people than previously. We also received a large number of referrals from other agencies, organisations and Covid helplines who felt that due to the complex nature of some calls and the additional support that their callers needed they referred them on to SeniorLine as they felt we were better equipped and trained to deal with these issues.

Public awareness and recognition of the SeniorLine service is something that we struggle with constantly. We don't have a budget for advertising and promotion. SeniorLine is not as well-known as some of the other larger charities, despite being the only peer-to-peer helpline for older people nationally. SeniorLine publicises its work through press releases, print editorials and radio interviews. We use our website and social media to highlight the service, statistical findings and research, and issues and concerns of older people as we advocate on their behalf. We found in 2020, that more age sector organisations and helplines began referring callers to our service.

SENIOR CITIZENS HELPLINE COMPANY COMPANY LIMITED BY GUARANTEE

DIRECTORS' REPORT

5. DIRECTORS

The current directors are set out below.

Anthony Nolan (Chairman)
Professor Tom Collins
Pat Cox
Maura O'Keeffe
Thomas Dowling
Harry Casey (Appointed 11/02/2021)
Amanda Phelan (Appointed 11/02/2021)

Changes in the Directors during the year:

- Anthony (Jack) Nolan became Chairperson of the Board of Directors
- Harry Casey and Amanda Phelan joined the Board of Directors

As stated in the Constitution the directors are obliged to retire by rotation.

6. FUTURE DEVELOPMENTS

In January 2021 SeniorLine was invited by the HSE to join their Vaccine Community Network as an organisation designated to provide accurate information about the vaccine development.

Volunteer Training and CPD changed to an online format during 2020. In 2021 our fortnightly volunteer training meetings on zoom continue to be well attended. Volunteers have received presentations from mental health charity Jigsaw, Victim Support in Court, Irish Hospice Foundation and Dementia Ireland. Our face-to-face CPD sessions take place monthly also via zoom.

SeniorLine holds fortnightly zoom coffee mornings. This is a chance for volunteers to catch up and check in with one another in a fun, relaxed and informal manner. The sessions are themed to stimulate conversation and interactions. Some sessions focus on nostalgia and encouraging reminiscence, others focus on upcoming events, or discussions on what volunteers will do when they can travel again. A recent session focused on food and recipes. Pre-Covid our volunteers could meet monthly at our coffee mornings organised in our 3 call centres. We introduced this activity on zoom to counteract the lack of interactions that our volunteers have as a result of working from home.

An evaluation and review of the operational structure and the impact of the service has been conducted. This included a review of impact, caller and volunteer benefits, and a critical assessment of operational systems including telecommunications system tracking accuracy, cost and ability access to statistical information.

SENIOR CITIZENS HELPLINE COMPANY COMPANY LIMITED BY GUARANTEE

DIRECTORS' REPORT

6. FUTURE DEVELOPMENTS (*continued*)

Press releases were issued on topical and trending issues as revealed through analysis of our call data. These included “Community Supports in Lockdown 5”, “A Reflection on current Issues expressed by Callers”, “Celebration of SeniorLine Volunteers” and “the toll that Covid-19 has taken on the mental health and wellbeing of callers, and increase in symptoms for people living with dementia. This can include memory loss, agitation, restlessness and distress”.

SeniorLine also secured radio interviews with LMFM, Connemara Radio, Shannonside/Northern Sound, Phoenix FM, Highland Radio, Galway FM. SeniorLine also featured in the documentary “The importance of being elderly” which was broad cast in April 2021. SeniorLine also featured in the Senior Times, and a number of local newspapers.

We continued to promote our service through opportunistic PR trying to let as many older people as possible know that our service is there. 2021 campaigns included Meals on Wheels, Area Partnerships and Community Gardai.

SeniorLine was one of five major winners in the 2021 Dublin Bus Community Spirit Awards. These awards help to support the development of new projects, grow services and help raise community spirit in local neighbourhoods. The programme was initiated by Dublin Bus to recognise and support the invaluable work undertaken by local groups located within its network.

7. EVENTS SUBSEQUENT TO THE YEAR END

There have been no significant events affecting the Company since the year end.

8. GOING CONCERN

The directors have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

9. ACCOUNTING RECORDS

The measures that the directors have taken to secure compliance with the requirements of Section 281 to 285 of the Companies Act 2014 with regard to the keeping of accounting records, are the employment of appropriately qualified accounting personnel and the maintenance of computerised accounting systems. The company’s accounting records are maintained at the company’s registered office at Third Age Centre, Summerhill, Co. Meath.

SENIOR CITIZENS HELPLINE COMPANY COMPANY LIMITED BY GUARANTEE

DIRECTORS' REPORT

10. STATEMENT ON RELEVANT AUDIT INFORMATION

In the case of each of the persons who are directors at the time this report is approved in accordance with Section 332 of the Companies Act 2014:

- (a) so far as each director is aware, there is no relevant audit information of which the company's statutory auditors are unaware, and
- (b) each director has taken all the steps that he or she ought to have taken as a director in order to make himself or herself aware of any relevant audit information and to establish that the company's statutory auditors are aware of that information.

11. AUDITORS

Mazars, Chartered Accountants and Statutory Audit Firm, continue in office in accordance with Section 383(2) of the Companies Act 2014.

On behalf of the Board



Anthony (Jack) Nolan



Thomas Collins

Date: 27th September 2021

SENIOR CITIZENS HELPLINE COMPANY COMPANY LIMITED BY GUARANTEE

DIRECTORS' RESPONSIBILITIES STATEMENT

The directors are responsible for preparing the directors' report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the directors to prepare financial statements for each financial year. Under the law, the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council, and promulgated by the Institute of Chartered Accountants in Ireland. Under company law, the directors must not approve the financial statements unless they are satisfied they give a true and fair view of the assets, liabilities and financial position of the company as at the financial year end and of the net income or expenditure of the company for the financial year and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reason for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and income and expenditure of the company to be determined with reasonable accuracy, enable them to ensure that the financial statements comply with the Companies Act 2014 and enable the financial statements to be audited. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

On behalf of the Board



Anthony (Jack) Nolan



Thomas Collins

Date: 27th September 2021

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF
SENIOR CITIZENS HELPLINE COMPANY COMPANY LIMITED BY GUARANTEE**

Report on the audit of the financial statements

Opinion

We have audited the financial statements of Senior Citizens Helpline Company Company Limited by Guarantee ('the company') for the year ended 31 December 2020, which comprise the Statement of Financial Activities, the Statement of Financial Position, the Statement of Cash Flows and notes to the financial statements, including the summary of significant accounting policies set out in Note 3. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland.

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the company as at 31 December 2020 and of its net expenditure for the year then ended;
- have been properly prepared in accordance with FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland; and
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) 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 Company in accordance with the ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard for Auditors (Ireland) issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Company's ability to continue as a going concern for a period of at least twelve months from the date when the financial statements are authorised for issue.

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

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF
SENIOR CITIZENS HELPLINE COMPANY COMPANY LIMITED BY GUARANTEE**

Other information

The directors 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, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether 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.

Opinions on other matters prescribed by the Companies Act 2014

In our opinion, based on the work undertaken in the course of the audit, we report that:

- the information given in the directors' report for the financial year for which the financial statements are prepared is consistent with the financial statements;
- the directors' report has been prepared in accordance with applicable legal requirements;
- the accounting records of the Company were sufficient to permit the financial statements to be readily and properly audited; and
- the financial statements are in agreement with the accounting records.

We have obtained all the information and explanations which, to the best of our knowledge and belief, are necessary for the purposes of our audit.

Matters on which we are required to report by exception

Based on the knowledge and understanding of the Company and its environment obtained in the course of the audit, we have not identified any material misstatements in the directors' report.

The Companies Act 2014 requires us to report to you if, in our opinion, the requirements of any of Sections 305 to 312 of the Act, which relate to disclosures of directors' remuneration and transactions are not complied with by the Company.

We have nothing to report in this regard.

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF
SENIOR CITIZENS HELPLINE COMPANY COMPANY LIMITED BY GUARANTEE**

Respective responsibilities

Responsibilities of directors for the financial statements

As explained more fully in the directors' responsibilities statement set out on page 20, the directors are responsible for the preparation of the financial statements in accordance with the applicable financial reporting framework that give a true and fair view, and for such internal control as management determines 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 directors are responsible for assessing the 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 management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

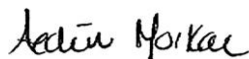
Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (Ireland) 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 Irish Auditing and Accounting Supervisory Authority's website at: http://www.iaasa.ie/getmedia/b2389013-1cf6-458b-9b8f-a98202dc9c3a/Description_of_auditors_responsibilities_for_audit.pdf. This description forms part of our auditor's report.

The purpose of our audit work and to whom we owe our responsibilities

Our report is made solely to the Company's members, as a body, in accordance with Section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the Company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and the Company's members, as a body, for our audit work, for this report, or for the opinions we have formed.



**Aedín Morkan
For and on behalf of Mazars
Chartered Accountants & Statutory Audit Firm
Harcourt Centre
Block 3
Harcourt Road
Dublin 2**

Date: 08 October 2021

SENIOR CITIZENS HELPLINE COMPANY COMPANY LIMITED BY GUARANTEE

STATEMENT OF FINANCIAL ACTIVITIES (including an income and expenditure account)

	Notes	Unrestricted Funds €	Year ended 31 December 2020 €	Year ended 31 December 2019 €
Income from:				
Donations	6	7,435	7,435	631
Charitable activities	6	330,791	330,791	355,707
Other trading activities	6	<u>598</u>	<u>598</u>	<u>900</u>
Total		338,824	338,824	357,238
Expenditure on:				
Charitable activities	7	<391,876>	<391,876>	<434,761>
Net expenditure	9	<53,052>	<53,052>	<77,523>
Fund balances at beginning of year		<u>238,473</u>	<u>238,473</u>	<u>315,996</u>
Fund balances at end of year		<u>185,421</u>	<u>185,421</u>	<u>238,473</u>

There were no other gains and losses other than those presented above.

All income and expenditure for the year and the preceding year is in respect of continuing unrestricted activities.

The notes on pages 27 to 35 form part of these financial statements.

SENIOR CITIZENS HELPLINE COMPANY COMPANY LIMITED BY GUARANTEE

STATEMENT OF FINANCIAL POSITION

	Notes	31 December 2020 €	31 December 2019 €
FIXED ASSETS			
Tangible assets	11	<u>4,671</u>	<u>5,634</u>
CURRENT ASSETS			
Debtors	12	86,455	147,813
Cash and cash equivalents		<u>108,047</u>	<u>145,473</u>
		194,502	293,286
CREDITORS			
Amounts falling due within one year	13	< <u>13,752</u> >	< <u>60,447</u> >
NET CURRENT ASSETS		<u>180,750</u>	<u>232,839</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>185,421</u>	<u>238,473</u>
FUNDS			
Unrestricted funds		<u>185,421</u>	<u>238,473</u>

The notes on pages 27 to 35 form part of these financial statements.

On behalf of the Board



Anthony (Jack) Nolan



Thomas Collins

Date: 27th September 2021

**SENIOR CITIZENS HELPLINE COMPANY COMPANY LIMITED BY
GUARANTEE**

STATEMENT OF CASH FLOWS

	Year ended 31 December 2020 €	Year ended 31 December 2019 €
Cash flows from operating activities		
Net expenditure	<53,052>	<77,523>
Depreciation	963	3,350
Movement in debtors	61,358	<15,288>
Movement in creditors	<u><46,695></u>	<u>60</u>
Cash outflow from operating activities	<u><37,426></u>	<u><89,401></u>
Cash flows from investing activities		
Purchase of tangible assets	-	<916>
Cash outflow from investing activities	-	<916>
Movement in cash and cash equivalents in the year	<37,426>	<90,317>
Cash and cash equivalents at the beginning of the year	<u>145,473</u>	<u>235,790</u>
Cash and cash equivalents at the end of the year	<u>108,047</u>	<u>145,473</u>

SENIOR CITIZENS HELPLINE COMPANY COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS

1. General Information

Senior Citizens Helpline Company Company Limited by Guarantee is constituted under Irish company law as a company limited by guarantee and is a public benefit entity and registered charity. Its principal place of business and its registered office is at Third Age Centre, Summerhill, Co. Meath. The nature of the charity's operations and its principal activities are set out in the directors' report.

2. Statement of Compliance

The financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (FRS 102). The financial statements have also been prepared in accordance with the Statement of Recommended Practice (SORP) (FRS 102) "Accounting and Reporting by Charities".

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

a) Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention. The financial reporting framework that has been applied in their preparation is the Companies Act 2014, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council and promulgated by the Institute of Chartered Accountants in Ireland and the Statement of Recommended Practice (Charities SORP (FRS102)) as published by the Charity Commission for England and Wales, the Charity Commission for Northern Ireland and the Office of the Scottish Charity Regulator which are recognised by the UK Financial Reporting Council (FRC) as the appropriate bodies to issue SORPs for the charity sector in the UK. Financial reporting in line with SORP is considered best practice for charities in Ireland. The directors consider that the adoption of the SORP requirements is the most appropriate accounting to properly reflect and disclose the activities of the organisation.

b) Currency

The financial statements have been presented in Euro (€), which is also the functional currency of the company

c) Income

Income is recognised in the Statement of Financial Activities ("SOFA") when the company is legally entitled to the income and the amount can be quantified with reasonable accuracy. Income comprises grants and donations. For donations and legacies, entitlement is the date of receipt.

SENIOR CITIZENS HELPLINE COMPANY COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS

3. ACCOUNTING POLICIES *(continued)*

d) Income (continued)

Grants are recognised when the company has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received, and the amount can be measured reliably. Grants are deferred where the funding received relates to a specific future period or where specific performance obligations within the grant agreement have not been met at the balance sheet date.

Donations and similar income arising from fundraising events are accounted for when received.

Income is analysed between Restricted or Unrestricted. Restricted funds are funds which the donor has specified are to be solely used for particular areas of the company's work or for specific projects being undertaken by the company. Unrestricted funds represent amounts which are expendable at the discretion of the company, in furtherance of the objectives of the charity. Such funds may be held in order to finance working capital or capital investment.

d) Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure includes attributable VAT which cannot be recovered. Where costs cannot be directly attributed to particular categories they have been allocated to activities on a basis consistent with the use of the resources.

Support costs are incurred on those functions that assist the work of the charity but do not directly undertake charitable activities. Salaries and associated costs which can be attributed to specific projects are charged accordingly.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.

e) Employee benefits

The company provides a range of benefits to employees, including paid holiday arrangements.

Short term benefits

Short term benefits, including holiday pay and other similar non-monetary benefits are recognised as an expense in the period in which the service is received.

SENIOR CITIZENS HELPLINE COMPANY COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS

3. ACCOUNTING POLICIES *(continued)*

f) Tangible fixed assets

Tangible fixed assets are stated at cost, net of depreciation and any provision for impairment. Depreciation is provided on all tangible fixed assets, including leased assets, on each asset on a straight line basis over its expected useful life from the date of acquisition, as follows:

Computer system	5 years
Office equipment	5 years

g) Cash and cash equivalents

Cash and cash equivalents comprise cash in hand and deposits held at call with banks.

h) Financial Instruments

The charity has chosen to adopt Section 11 of FRS 102 in respect of financial instruments.

Basic financial assets, including debtors and cash and cash equivalents are initially recognised at transaction price and subsequently measured at amortised cost.

Basic financial liabilities, including creditors (except PAYE/ PRSI) are initially recognised at transaction price and subsequently at amortised cost.

Financial assets are derecognised when the contractual rights to the associated cash flows are settled or expire or when the risks and rewards of ownership are transferred to a third party. Financial liabilities are derecognised when the liability is discharged, cancelled or expired.

4. CRITICAL ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

The company made judgements, estimates and assumptions about the carrying amounts of assets and liabilities that were not readily apparent from other sources in the application of the company's accounting policies. Estimates and judgements are continually evaluated and are based on historical experience and other factors that are considered to be reasonable under the circumstances. Actual results may differ from the estimates.

SENIOR CITIZENS HELPLINE COMPANY COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS

4. CRITICAL ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY *(continued)*

Critical judgements made in applying the company's accounting policy

Going Concern

Senior Citizens Helpline incurred a loss of €53,052 for the year ended 31 December 2020.

In assessing going concern for the coming year Senior Citizens Helpline prepared financial projections to August 2022 based on secured income and anticipated expenditure. These projections were calculated on a conservative basis.

Based on the financial position at the year end, financial projections prepared and the commitment of Third Age Foundation CLG to provide financial support to Senior Citizens Helpline, the directors have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future, defined as 12 months from the date of approval of these financial statements and that there is no material uncertainty in that regard. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

Accordingly, these financial statements do not include any adjustments to the carrying amounts and classification of assets and liabilities that may arise if the company was unable to continue as a going concern.

Key sources of estimation uncertainty

Management is of the opinion that there are no critical accounting estimates that have a significant effect on the amounts recognised in the financial statements.

5. STATUS OF THE COMPANY

The company is limited by guarantee and has no share capital. The members have each undertaken to contribute to the assets of the company in the event of it being wound up whilst they are members, or within one year after they cease to be members, for the payment of such debts and liabilities contracted before they ceased to be members and of the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributories among themselves, such amounts as may be required not exceeding €1.

**SENIOR CITIZENS HELPLINE COMPANY COMPANY LIMITED BY
GUARANTEE**

NOTES TO THE FINANCIAL STATEMENTS

6. INCOME

Income from donations

	2020	2019
	€	€
Other donations	<u>7,435</u>	<u>631</u>
	<u>7,435</u>	<u>631</u>

Income from charitable activities

	2020	2019
	€	€
Health Service Executive	167,983	167,983
Google Impact Awards	-	100,000
Third Age Foundation	106,994	73,252
Pobal Stability Funds	43,314	-
Community Foundation for Ireland	10,000	-
Giving Circle	-	4,000
Dublin City Council	-	3,894
Health Service Executive Lottery	-	3,000
Tuath Housing Association	750	-
Other grants	-	2,328
Health Service Executive Community Supports	<u>1,750</u>	<u>1,250</u>
	<u>330,791</u>	<u>355,707</u>

Health Service Executive grant covers the general operations of the company which is the national confidential listening service.

Pobal grant covers Covid19 response for all programs of the Company. Google impact awards grant covers the support and IT training of older people program. Third age foundation grants covers the costs contribution towards staffing and other core costs. Community foundation grant provided funds for volunteer training and digital update of the company.

Other grants are given to support the general operations of the company.

Income from other trading activities

	2020	2019
	€	€
Sundry	<u>598</u>	<u>900</u>
	<u>598</u>	<u>900</u>

SENIOR CITIZENS HELPLINE COMPANY COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS

7. EXPENDITURE ON CHARITABLE ACTIVITIES

	Staff Costs €	Operating Expenses €	2020 €	2019 €
Senior Helpline	<u>336,438</u>	<u>55,438</u>	<u>391,876</u>	<u>434,761</u>

Included within the costs are support costs as follows:

	2020 €	2019 €
Governance costs	3,834	3,902
Premises	14,720	32,227
IT costs	2,339	2,140
Insurance	5,373	4,497
Stationery	<u>2,151</u>	<u>3,206</u>
Total	<u>28,417</u>	<u>45,972</u>

8. STAFF NUMBERS AND COSTS

	2020 €	2019 €
Wages and salaries	314,900	311,459
Social welfare costs	<u>21,538</u>	<u>20,950</u>
	<u>336,438</u>	<u>332,409</u>

The average monthly number of persons employed by the company during the year was 7 (2019: 7). Directors of the company are non-remunerated pro-bono directors and are not employees of Senior Citizens Help Line.

The number of employees whose emoluments for the year fall within the following bands are as follows:

	2020 No.	2019 No.
€60,000 - €69,999	3	3

Emoluments include salaries and all employee benefits (excluding employer's PRSI).

The CEO's current annual salary is €55,402. This is paid by the company and is apportioned accordingly between Third Age Foundation CLG and Senior Citizens Helpline Company CLG, as it relates to her role as CEO for both companies.

**SENIOR CITIZENS HELPLINE COMPANY COMPANY LIMITED BY
GUARANTEE**

NOTES TO THE FINANCIAL STATEMENTS

9. NET EXPENDITURE	2020	2019
	€	€
Net expenditure is stated after charging:		
Depreciation of tangible assets	963	3,350
Auditors' remuneration	<u>3,690</u>	<u>3,690</u>

10. TAXATION

As a registered charity, Senior Citizens Helpline Company Company Limited by Guarantee has been granted charitable exemption by the Revenue Commissioner under reference CHY16756.

11. TANGIBLE ASSETS

	Office Equipment	Computer Equipment	Total
	€	€	€
Cost			
At 31 December 2019	40,561	140,008	180,569
Additions	<u>-</u>	<u>-</u>	<u>-</u>
At 31 December 2020	<u>40,561</u>	<u>140,008</u>	<u>180,569</u>
Depreciation			
At 31 December 2019	34,927	140,008	174,935
Charge for the year	<u>963</u>	<u>-</u>	<u>963</u>
At 31 December 2020	<u>35,890</u>	<u>140,008</u>	<u>175,898</u>
Net Book Values			
At 31 December 2020	<u>4,671</u>	<u>-</u>	<u>4,671</u>
At 31 December 2019	<u>5,634</u>	<u>-</u>	<u>5,634</u>

12. DEBTORS	2020	2019
	€	€
Amounts due from Health Service Executive	9,455	21,221
Amount due from related party (Note 14)	<u>77,000</u>	<u>126,592</u>
	<u>86,455</u>	<u>147,813</u>

SENIOR CITIZENS HELPLINE COMPANY COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS

13. CREDITORS	2020	2019
Amounts falling due within one year	€	€
Trade creditors and accruals	3,199	5,168
PAYE/ PRSI	10,553	8,693
Amount due to related party (Note 14)	-	<u>46,586</u>
	<u>13,752</u>	<u>60,447</u>

14. RELATED PARTY TRANSACTIONS

Third Age Foundation Company Limited by Guarantee, a company limited by guarantee and a registered charity is regarded as a related party due to a commonality of directors and both companies having a common cross company purpose and objective.

At the year end date an amount of €nil (2019: €46,586) is due by the company to Third Age Foundation Company Limited by Guarantee in relation to funding provided to the company for the building project costs.

During the year an amount of €106,994 (2019: €73,252) was receivable by the company from Third Age Foundation Company Limited by Guarantee in respect of reimbursement of payroll and associated costs undertaken by the company for the core support staff costs. At the year end date a total of €77,000 of this amount was due from Third Age Foundation Company Limited by Guarantee (2019: €126,592).

Key management personnel compensation

Those charged with the authority and responsibility for planning, directing and controlling the activities of the company are considered to be key management personnel. The key management personnel of the company are the CEO, operations and finance manager, information and communications manager, and programme manager. Total remuneration in respect of these individuals is €261,326 (2019: €258,791).

15. FINANCIAL COMMITMENTS

Total future minimum lease payments under non-cancellable operating leases are as follows:

	2020	2019
	€	€
Within one year	20,000	20,000
Within two to five years	<u>25,000</u>	<u>45,000</u>
	<u>45,000</u>	<u>65,000</u>

**SENIOR CITIZENS HELPLINE COMPANY COMPANY LIMITED BY
GUARANTEE**

NOTES TO THE FINANCIAL STATEMENTS

16. SUBSEQUENT EVENTS

There have been no significant events affecting the company since the year end.

17. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved by the board of directors on 27th September 2021.