

**Senior Citizens Helpline Company
Company Limited by Guarantee
Report and Financial Statements
for the year ended
31 December 2018**

**(A company limited by guarantee
and not having a share capital)**

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

REPORT AND FINANCIAL STATEMENTS 2018

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SENIOR CITIZENS HELPLINE COMPANY COMPANY LIMITED BY GUARANTEE

DIRECTORS AND OTHER INFORMATION

BOARD OF DIRECTORS

Thomas Dowling (Chairman)
Professor Tom Collins
Pat Cox
Maura O'Keeffe
Anthony Nolan

SECRETARY AND REGISTERED OFFICE

Thomas Collins
Third Age Centre
Summerhill
Co. Meath

CHARITY NUMBER

CHY 16756
Registered Charity Number 20061104

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

Founded in 1998, SeniorLine is a national confidential listening service for older people provided by trained older volunteers. The service is available every day of the year from 10am to 10pm, including bank and public holidays when other services are closed. It is the only peer listening service for older people in Ireland.

During 2017 SeniorLine launched its new free phone number 1800 80 45 91. The original local call number was completely phased out by mid-2018. The aim of this transition was to make the service assessable to all older people nationwide and ensure that cost no matter how little, is not a barrier to contacting our peer to peer listening service.

Ireland has an ageing population. In 2016 there were approximately 624,000 people over the age of 65 living in Ireland. This represents 13% of the population, or one in eight. It is estimated that by 2046 that this number will grow to 1.4 million, representing one in five. In 2016 the number of Irish people living alone was almost 400,000. These single household families are destined to rise in future years. An increasingly documented downside of longevity is the associated loneliness and isolation experienced by some older people at home due to location, illness, disability, bereavement, income poverty or other personal circumstances. There is now a greater understanding of the corrosive effects of loneliness on the body, mind and spirit and its contribution to reduced mortality. Significant effort is now needed to foster and maintain the community connections that were once part of everyday life.

Sadly, on most calls to SeniorLine loneliness is implied or expressed, and even when not expressed it may be the causative factor for the call. Every day SeniorLine is contacted by very lonely older people, living alone in remote parts of Ireland, or living in our towns and cities but with no social or emotional network. SeniorLine supports these individuals by offering friendship, a listening ear, and warm daily contact.

Promotion and advertisement of the service is extremely costly but is necessary to get our message out there. SeniorLine has adopted a more cost effective tactic of strategic and opportunistic PR. During 2018 we embarked on a number of national online campaigns, which included Libraries and pharmacies. We pursued more local coverage using our volunteers as promoters who circulated promotional material to their local shops, GP surgeries, pharmacies etc. Almost a quarter of all calls in 2018 were from first time callers.

Highlights of 2018

- SeniorLine answered 10,640 calls from older people nationwide.
- SeniorLine changed offices to the more central city location of Lenin House in Great Strand Street.
- Callers continued to contact the service for the following reasons; loneliness, health reasons, family problems, isolated location, mental health and/or depression, no emotional or social contact, bereavement, financial worries.
- SeniorLine celebrated its 20th Anniversary.
- Pilot programme of Volunteer Support and supervision was piloted and introduced. A training needs analysis was generated as a result of this action.
- SeniorLine provided ongoing and refresher training for volunteers. During 2018 volunteers were offered Continuous Professional Development. Speakers were chosen to interest volunteers in their personal lives and also to add to their professional expertise on the line.

SENIOR CITIZENS HELPLINE COMPANY COMPANY LIMITED BY GUARANTEE

CHAIRMAN'S STATEMENT

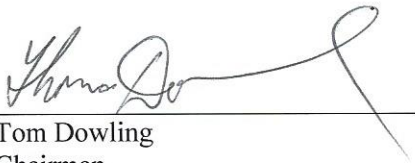
- New volunteers were recruited, trained and mentored in Spring 2018.
- SeniorLine advocated for callers with government, media and in the public sphere.
- SeniorLine promoted its service with other local community organisations including Community Health Nurses, Meals on Wheels personnel and Community Information Centres.
- SeniorLine received funding from HSE Lottery for a national advertising campaign.

The current funding/fundraising environment remains challenging with many organisations/charities competing for limited resources and funds. We have made efforts to diversify our funding stream and reduce costs, while still responding to the needs of older people in dynamic ways. Our core funders, the Health Service Executive continue to support our service. We were also fortunate to receive funding from Lottery, Dublin City Council, Specsavers and Generali, this support is helping us to impact positively on the lives of thousands of people annually.

I am grateful to our team of volunteers whose dedication, tirelessness, enthusiasm and selflessness as they carry out such worthwhile work on our helpline.

I would like to thank my fellow Board members for their guidance and expertise in a year full of changes and strategic developments. On behalf of the Board, I would like to express our thanks to our CEO Áine Brady, her excellent senior management team and her highly committed staff. Áine continues to lead SeniorLine with energy and professionalism. She demonstrates a deep insight and understanding of the needs of older people and the challenge of ageing as she implements our strategic plan.

I look forward to 2019 and the challenges that it brings as we strive to make Ireland a better place to grow old in, by supporting, listening to and advocating on behalf of vulnerable members of society. We aim to continue to make a real and lasting difference to the health and wellbeing of older people by supporting them with a quality and empathetic response.



Tom Dowling
Chairman

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 2018.

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

SeniorLine is a national confidential listening service (1800 80 45 91) for older people provided by trained older volunteers. SeniorLine celebrated its 20th anniversary in 2018, marking many thousands of hours listening to and supporting older people in Ireland. SeniorLine is a national programme of Third Age, a community and voluntary charitable organisation committed to promoting the social inclusion of older people and their contribution in communities. Most Third Age programmes are volunteer led, representing value for money, acknowledging the skills and expertise of older people, and fostering connectivity between engaged older people and their more vulnerable peers. SeniorLine in this respect is no exception.

SeniorLine hears daily from older people who are leading lonely, isolated lives, who yearn for company and conversation, and who have many regrets about the past, anxieties in the present, and fears for the future. In 2018 SeniorLine answered 10,640 calls. An analysis of call data from 2018 revealed that 57% of our callers were female, 43% male. SeniorLine is unusual as a public phone line in the relatively high numbers of male callers it attracts. One in every five callers was a new caller. We constantly strive to promote the service to potential new callers, this is difficult due to restricted funding. In late 2018 we received funding from the HSE lottery to organise a national radio advertisement campaign that took place in early 2019.

35% of our callers contacted the service due to loneliness, a further 11% due to isolation, and 5% felt that they have no social contact other than the helpline. Research by SeniorLine has indicated that callers are lonely for a variety of reasons including family circumstances, isolated location, bereavement or personality. Loneliness, a state of sadness or desolation is the reason why many people phone the service. 53% of our callers come from rural locations. The telephone can be a lifeline for them. 47% of callers hail from town or cities proof of the adage that you can be lonely in a crowd. Many urban callers may be surrounded by people but can still feel alone and unseen.

22% of callers contact the service to discuss issues related to the overall or physical health. The age profile of callers means that a greater proportion than the national average suffers from health problems. These problems can range from minor ailments to more serious conditions. There is an increasing prevalence of mental health issues including depression (8% of callers). 5% of calls are as a result of bereavement, some callers may be recently bereaved, or phone at a time of an anniversary, at Christmas when losses can seem very difficult. Callers are encouraged to talk about the person they have lost, which can often phone regularly as they work through a bereavement. Our role is to listen to let them express a range of feelings, encourage them to call again if they need.

13% of callers phone due to family problems. These include alienation from family, family rows and conflict, alcohol problems, and some with issues of coercion and control. While elder abuse does not figure as an expressed statistic in 2018, SeniorLine receives a steady stream of calls of this nature. Extended family problems involving financial abuse which were more common at the time of the financial downturn have receded somewhat in recent years.

SENIOR CITIZENS HELPLINE COMPANY COMPANY LIMITED BY GUARANTEE

DIRECTORS' REPORT

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

SeniorLine volunteers are trained with specific protocols to deal with such calls, which prioritises caller protection and a referral option to the HSE Safeguarding Vulnerable Adults Team. 1% of callers rang because of financial worries, which can cause anxiety and distress and limit a caller's options. Callers may also be worried about the financial situation of adult children. Callers with financial problems may be referred to a range of helpful services.

While the vast majority of callers to SeniorLine are over 66 years of age, we are contacted by younger callers. 3% are under 50 years of age. These callers are typically the sons and daughters of older people, phoning for information or advice about their older relative. Usually these calls are once off, but if it emerges that caring for the older person is causing problems, they may continue contact for some time to receive ongoing support. 5% of callers are between 50 and 65. By far the largest category of callers is the 66 and 74 years bracket. 72% of callers fall into this age range. The majority of married callers fall into this category, some callers have recently retired and are coping with the transition. Many of these callers are still in the mainstream of life, some have family conflicts and need someone to speak to in confidence. A quarter of all callers are over 75 years of age. This category of caller heading into older age is more inclined to suffer from loneliness and may have health issues. A good proportion will live alone and worry about safety and security issues. It can take courage to contact the helpline and in all cases our volunteers are trained to answer each caller in a warm and welcoming way, while giving them the time they need to speak. Our callers often tell us how much SeniorLine contributes to their sense of wellbeing to be able to lift the phone and know they will no longer be alone.

SeniorLine continued to recruit and train volunteers during 2018, 31 in total. The line continues to operate from Dublin Central Offices from 10am to 10pm, 365 days a year. The service moved its headquarters to the more central Dublin location of Lenin House in Great Strand Street, and still operates its call centres from the two other existing locations in Donnybrook Hospital, and Leopardstown.

The main objectives of the SeniorLine Strategic Plan 2017-2020 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 as equal and autonomous.
- 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.
- Achieve excellence in corporate governance to support and sustain the organisation and individual programmes.

SENIOR CITIZENS HELPLINE COMPANY COMPANY LIMITED BY GUARANTEE

DIRECTORS' REPORT

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

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

SeniorLine has developed a quality telephone support service which reaches out to those who are isolated, lonely, in need and vulnerable. As our population ages the focus of our government and the National Positive Ageing Strategy is to support older people to age with confidence and dignity and to live independent lives for as long as possible. SeniorLine is an affordable, accessible source of help, company and support for older people every day of the year. Over 10,000 callers contacted our service in 2018. SeniorLine is a lifeline for these older people, giving them the support they need, enabling them to open up about themselves and share their worries and problems. SeniorLine is part of a broader context of connectivity, where listening is helping, connecting, understanding and empowering.

We represent the voice of our callers through the analysis of statistical information about the calls. We are in a unique position as an organisation to represent the needs, concerns and issues of some of the most vulnerable people in society. The people who contact us let us into their lives, they share their fears, anxieties, thoughts, needs. There is a rich pool of data available to us through our call log sheets that provides us with in dept knowledge of older people and the challenges of ageing in Ireland. We use this data to represent the voices of our callers to the government and publicly.

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

SeniorLine continued its work on the Invest in Volunteers Award Programme. In collaboration with Volunteer Ireland SeniorLine has clarified, improved and produced a range of policies and procedures aimed at improving the standard of our service delivery and our volunteer management. As part of this processes we refined our policies, procedures and practices for recruiting and training of volunteers. We introduced a volunteer support pilot project, which proved very effective, and has led to the implementation of helpful suggestions for service improvement, as well as raising issues that need to be addressed. A training needs analysis was also developed out of this process, including Continuous Professional Development mornings for volunteers. By supporting our volunteers with training and CPD we are helping to ensure that they deliver a consistent, quality and uniform response to callers and that they have the necessary information, training and experience to deal with caller's issues appropriately. The volunteer support sessions have provided further insights into the reasons for calls and are providing us with an opportunity to discuss emerging needs and actions for addressing same.

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

As mentioned above SeniorLine enrolled in the Invest in Volunteer Programme, a quality mark in volunteer management. This has placed a massive emphasis on the nurturing and support of our volunteers. We have improved our recruitment, induction, training and supports. We have reviewed and updated our policies and procedures to include; volunteer roles and responsibilities, data protection, health and safety, discipline and grievances, diversity and equality, induction, recruitment and training, rota duty guidelines, confidentiality, call logging, exit procedures.

SENIOR CITIZENS HELPLINE COMPANY COMPANY LIMITED BY GUARANTEE

DIRECTORS' REPORT

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

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

Our volunteers are the backbone of our service. We firmly believe in the importance of supporting, empowering, appreciating and recognising the valuable work that our volunteers do. In Spring 2019 SeniorLine received the Invest in Volunteers Quality Mark. SeniorLine is one of only 12 organisations in Ireland to achieve this standard.

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

Everyday of the year SeniorLine is contacted by lonely, isolated, vulnerable and marginalised older people. SeniorLine volunteers support these individuals by offering friendship, a listening ear and conversation. These callers build up a trust with our volunteers, they let us see glimpses of their lives, they tell us their fears, their worries, their issues. Analysis of the data from logged calls provides us with in depth insight of what it is like to age in Ireland, and reveals the sometimes hidden issues and challenges of older people. We reflect and represent the voices of our callers and the issues they face through press releases, interviews and articles with local and national media, through publications, reports and presentation to government, older peoples support groups and organisations and the public generally.

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

Over the past number of years, a huge amount of work has gone into the improvement and implementation of policies, procedures and protocols to enhance the governance of the organisation and improve the service that we provide. SeniorLine has introduced new supports and processes for managing its volunteers and increasing the quality of the response to its callers. The efforts of which came to fruition in February 2019, when the organisation was awarded the invest in Volunteers Quality Standard. SeniorLine is one of only 12 organisations to receive this award.

SeniorLine further strengthened its Board with the appointment of Anthony Nolan. The Senior Citizens Helpline Company CLG continues to oversee the governance of the organisation.

Sustainability

The process of centralising SeniorLine is now completed and continues to achieve economies of scale (line rental and maintenance, premises, furnishings, administration, postage) in recruitment, training, mentoring and support. To attract potential funders and donors we need to advertise the SeniorLine service and the impact that it has. We have to be clever in how we do this as we don't have a budget for advertising and promotion. SeniorLine utilise opportunistic and strategic PR to raise awareness of the service and promote it among potential clients.

SENIOR CITIZENS HELPLINE COMPANY COMPANY LIMITED BY GUARANTEE

DIRECTORS' REPORT

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

Sustainability (continued)

In 2018 our volunteers enthusiastically helped to distribute promotional material throughout their communities. Our Communications Manager organised a number of national online campaigns including central and branch libraries, and through social media. We continue to build the brand to a national profile and to be recognised as a credible voice of older people.

SeniorLine received funding from the HSE Lottery in late 2018 that enabled us to produce a 20 second ad, which aired on RTE1 and Lyric FM in February 2019. The ad was also used on Community Radio Stations (with no costs to SeniorLine) where most also gave us an interview.

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. Restricted funding is identified by the funder/donor for a specific purpose. Unrestricted income is not restricted and therefore not designated for a specific purpose. The Board of Directors can decide if this is to be designated. A quarterly report identifying expenditure, attainment of strategic targets and objectives as agreed with funders, status of income/funding receivable i.e. received, delayed, secured. Sustainability forecasting showing overall financial projections four years ahead are prepared. These reports show projected costs versus secured income, anticipated income and potential risks such as unsecured income or funding that is subject to annual review. 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 spend 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 2018 are included in the schedules of this document.

2. SUMMARY OF RESULTS

The statement of financial activities for the year ended 31 December 2018 and the statement of financial position as at 31 December 2018 are set out on pages 17 and 18 respectively.

SENIOR CITIZENS HELPLINE COMPANY COMPANY LIMITED BY GUARANTEE

DIRECTORS' REPORT

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; and 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

Our greatest risk or uncertainty is loss of income and/or funding. SeniorLine has taken a pro-active approach to mitigate this risk, by centralising and consolidating our service to achieve reductions in costs as a result of economies of scale. We have made efforts to diversify our funding through fundraising events. We have developed a strategic approach to funding which includes targeted grant applications, and a donor/sponsorship menu of service costs. We were extremely fortunate in 2018 to receive funding from the Health Service Executive, Lottery, Generali, Specsavers and Dublin City Council for volunteer and service development.

Without our dedicated team of volunteers SeniorLine would not exist. We greatly appreciate and value their contribution to the service, their tireless dedication and enthusiasm for helping those who are marginalised, vulnerable and isolated. Our involvement in the Invest in Volunteer Award is aimed at making SeniorLine the best that it can be in relation to volunteers. The supports that have thus far been implemented have been welcomed by our volunteers, had a positive effect on them, created a good working environment, good working relationships with the programme staff and management and are supporting our volunteers to provide a quality and consistent response to callers.

Our direct programme staff and core support workers are important to the delivery of the service, for its continued quality and consistence, for the support of our volunteers and for the services future development, expansion and sustainability. All staff are supported and provided with opportunities to access CPD. It is crucial that we ensure that our current team is developed and supported where necessary to ensure the long-term sustainability of the organisation.

Non-compliance with regulations and legislation is another potential risk. 2018 saw the introduction of new recommendations for general data protection, fundraising, charity governance. SeniorLine has adopted internal control systems to ensure compliance with legislation and best practice. These controls aim to ensure efficient and effective use of Company resources, and maintain integrity of financial information.

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 the fact that we are 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.

SENIOR CITIZENS HELPLINE COMPANY COMPANY LIMITED BY GUARANTEE

DIRECTORS' REPORT

5. DIRECTORS

The current directors are set out below.

Thomas Dowling (Chairman)
Professor Tom Collins
Pat Cox
Maura O'Keeffe
Anthony Nolan (appointed May 2018)

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

6. POST BALANCE SHEET EVENTS

SeniorLine became winners of the Google Impact Challenge. As part of a €1,000,000 investment in the Dublin Impact Challenge, Google invited non-profits, social enterprises and educators to submit bold ideas to grow social and economic opportunities in their communities. SeniorLine won with a project to reach out to isolated older people in Dublin's City Centre by offering peer-to-peer courses in digital skills, and a drop-in centre. The free course covers an introduction to the internet, internet security and safety, e-mail, accessing online government services, conducting everyday transactions, video calls and the use of apps. SeniorLine is one of 15 organisations to be funded, receiving €100,000 for the programme.

SeniorLine received grant aid from the HSE Lottery fund to develop a 20 second radio ad that was aired on national radio in February 2019. We are now using the ad on various community radio stations to promote the service.

SeniorLine received the prestigious Invest in Volunteers Quality Standard. Achieving the award was a lengthy but extremely worthwhile and rewarding process. SeniorLine was presented with its Invest in Volunteer award at National Volunteer Ireland's annual conference in April 2019.

Plans to train a selected group of volunteers as Ambassadors for SeniorLine. They will promote the service through presentations to clubs and groups, speak to media, and be available to respond to invitations from local organisations to tell them about SeniorLine and the work that we do.

SeniorLine continued to offer CPD mornings to volunteers. In 2019 presentations were made from the following; Crime Victim Helpline, Age & Opportunities educational programmes, Arthritis Ireland, Alzheimer Support Services, Home Share, Men's Shed, Parkinson's Association, Children at Risk in Ireland and Freebird Travel & Friendship club. These sessions involve presentations chosen to interest the volunteers in their personal lives and also to add to their professional expertise on SeniorLine.

SENIOR CITIZENS HELPLINE COMPANY COMPANY LIMITED BY GUARANTEE

DIRECTORS' REPORT

7. 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.

8. 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.

9. 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.

10. 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



Thomas Dowling

Thomas Collins



21 June 2019

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.

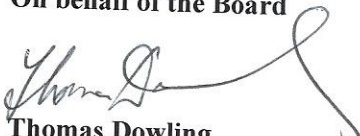
Irish company law requires the directors to prepare financial statements for each financial year. Under the law, the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of 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 profit or loss 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:

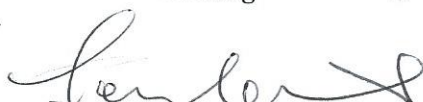
- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the 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



Thomas Dowling



Thomas Collins

21 June 2019

**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 2018, 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 1. 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 2018 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 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 ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard 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

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

- the directors' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the directors have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the company'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.

**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.

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.

Opinions on other matters prescribed by the Companies Act 2014

Based solely on the work undertaken in the course of the audit, we report that:

- in our opinion, the information given in the directors' report is consistent with the financial statements; and
- in our opinion, the directors' report has been prepared in accordance with the Companies Act 2014.

We have obtained all the information and explanations which we consider necessary for the purposes of our audit. In our opinion 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.

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 disclosures of directors' remuneration and transactions required by Sections 305 to 312 of the Act are not made.

We have nothing to report in this regard.

Respective responsibilities

Responsibilities of directors for the financial statements

As explained more fully in the directors' responsibilities statement set on page 13, the directors 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 they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

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 IAASA's website at: [http://www.iaasa.ie/getmedia/b2389013-1cf6-458b-9b8f-a98202dc9c3a/Description of auditors responsibilities for audit.pdf](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.



Mairéad Divilly
for and on behalf of Mazars
Chartered Accountants & Statutory Audit Firm
Harcourt Centre
Block 3
Harcourt Road
Dublin 2

21 June 2019

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

STATEMENT OF FINANCIAL ACTIVITIES

	Notes	Unrestricted Funds €	Year ended 31 December 2018 €	Year ended 31 December 2017 €
Income from:				
Charitable activities	4	265,783	265,783	271,914
Expenditure on:				
Charitable activities	5	<455,164>	<455,164>	<498,907>
Net expenditure	7	<189,381>	<189,381>	<226,993>
Fund balances at beginning of year		<u>505,377</u>	<u>505,377</u>	<u>732,370</u>
Fund balances at end of year		<u>315,996</u>	<u>315,996</u>	<u>505,377</u>

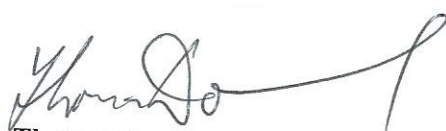
All income and expenditure for the year and the preceding year is in respect of unrestricted activities.

SENIOR CITIZENS HELPLINE COMPANY COMPANY LIMITED BY GUARANTEE

STATEMENT OF FINANCIAL POSITION

	Notes	31 December 2018 €	31 December 2017 €
FIXED ASSETS			
Tangible assets	9	<u>8,068</u>	<u>12,999</u>
CURRENT ASSETS			
Debtors	10	132,525	105,758
Cash and cash equivalents		<u>235,790</u>	<u>444,279</u>
		368,315	550,037
CREDITORS			
Amounts falling due within one year	11	< <u>60,387</u> >	< <u>57,659</u> >
NET CURRENT ASSETS		<u>307,928</u>	<u>492,378</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>315,996</u>	<u>505,377</u>
FUNDS			
Unrestricted funds		<u>315,996</u>	<u>505,377</u>

On behalf of the Board


Thomas Dowling


Thomas Collins

21 June 2019

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

STATEMENT OF CASH FLOWS

	31 December 2018 €	31 December 2017 €
Cash flows from operating activities		
Net movement in funds		
Depreciation	<189,381>	<226,993>
Movement in debtors	5,052	5,287
Movement in creditors	<26,767>	23,511
	<2,728>	<4,564>
Cash outflow from operating activities	<208,368>	<202,759>
Cash flows from investing activities		
Purchase of tangible assets	<121>	<1,494>
Cash outflow from investing activities	<121>	<1,494>
Movement in cash and cash equivalents in the year	<208,489>	<204,253>
Cash and cash equivalents at the beginning of the year	<u>444,279</u>	<u>648,532</u>
Cash and cash equivalents at the end of the year	<u>235,790</u>	<u>444,279</u>

SENIOR CITIZENS HELPLINE COMPANY COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS

1. 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) 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 registered charity. Its principal place of business and its registered office 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.

b) Statement of Compliance

These financial statements comprising the Statement of Financial Activities, the Statement of Financial Position, the Statement of Cash Flows and the related notes constitute the financial statements of Senior Citizen Helpline Limited for the financial year ended 31 December 2018.

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention modified to include certain items at fair value. 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 which is recognised by the UK Accounting Standards Board (ASB) as the appropriate body 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.

c) Currency

The financial statements have been presented in Euro (€), which is also the functional currency of the company. In instances where amounts have been rounded to the nearest thousand Euro, this is indicated by the symbol €'000.

d) 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.

Monies received in respect of expenditure that must take place in a future accounting period is accounted for as deferred income and recognised as a liability up until the accounting period allowed by the condition to expend the income.

SENIOR CITIZENS HELPLINE COMPANY COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS

1. ACCOUNTING POLICIES *(continued)*

d) Income (continued)

Income is analysed as Restricted or Unrestricted. Restricted funds represent income recognised in the financial statements, which is subject to specific conditions imposed by the donors or grant making institutions. 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.

e) 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. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of the resources.

f) 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.

g) 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.

h) 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

2. 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

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

Critical judgements made in applying the company's accounting policy

Management is of the opinion that there are no critical judgements (other than those involving estimates) that have a significant effect on the amounts recognised in the financial statements.

Key sources of estimation uncertainty

The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

Going Concern

The directors have prepared budgets and cash flows for a period of at least twelve months from the date of the approval of the financial statements which demonstrate that there is no material uncertainty regarding the company's ability to meet its liabilities as they fall due, and to continue as a going concern. On this basis, the directors consider it appropriate to prepare the financial statements on a going concern basis. 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.

3. 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.

4. INCOME FROM CHARITABLE ACTIVITIES

	2018 €	2017 €
Health Service Executive	167,983	167,983
Third Age Foundation	71,847	94,846
Ireland Funds	-	4,000
Health Service Executive Lottery	12,854	2,000
Generali Pan Europe	2,000	2,000
Other income	2,350	1,032
Deposit interest receivable	-	53
Specsavers	5,000	-
Dublin City Council	3,749	-
	<u>265,783</u>	<u>271,914</u>

SENIOR CITIZENS HELPLINE COMPANY COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS

5. EXPENDITURE ON CHARITABLE ACTIVITIES

	Staff Costs €	Operating Expenses €	2018 €	2017 €
Senior Helpline	<u>359,338</u>	<u>95,826</u>	<u>455,164</u>	<u>498,907</u>

6. STAFF NUMBERS AND COSTS

	2018 €	2017 €
Wages and salaries	337,509	342,057
Social welfare costs	<u>21,829</u>	<u>21,013</u>
	<u>359,338</u>	<u>363,070</u>

The average monthly number of persons employed by the company during the year was 8 (2017: 8). Directors of the company are non-remunerated pro-bono directors, and are not employees of Senior Help Line.

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

	2018 No.	2017 No.
€60,000 - €69,999	4	3
€70,000 - €99,999	-	1

Emoluments include salaries and all employee benefits.

The CEO's current annual salary is €56,000. 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.

7. NET EXPENDITURE

	2018 €	2017 €
Net expenditure is stated after charging:		
Depreciation of tangible assets	<u>5,052</u>	<u>5,287</u>

8. 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.

SENIOR CITIZENS HELPLINE COMPANY COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS

9. TANGIBLE ASSETS

Cost	Office Equipment €	Computer Equipment €	Total €
At 31 December 2017	39,524	140,008	179,532
Additions	<u>121</u>	<u>-</u>	<u>121</u>
At 31 December 2018	<u>39,645</u>	<u>140,008</u>	<u>179,653</u>
Depreciation			
At 31 December 2017	26,525	140,008	166,533
Charge for the year	<u>5,052</u>	<u>-</u>	<u>5,052</u>
At 31 December 2018	<u>31,577</u>	<u>140,008</u>	<u>171,585</u>
Net Book Values			
At 31 December 2017	<u>12,999</u>	<u>-</u>	<u>12,999</u>
At 31 December 2018	<u>8,068</u>	<u>-</u>	<u>8,068</u>

10. DEBTORS

	2018 €	2017 €
Amounts due from Health Service Executive	29,185	10,912
Amounts due from related parties (Note 12)	<u>103,340</u>	<u>94,846</u>
	<u>132,525</u>	<u>105,758</u>

11. CREDITORS

Amounts falling due within one year	2018 €	2017 €
Trade creditors and accruals	4,346	1,820
Paye/prsi	9,455	9,253
Amounts due to related party (Note 12)	<u>46,586</u>	<u>46,586</u>
	<u>60,387</u>	<u>57,659</u>

SENIOR CITIZENS HELPLINE COMPANY COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS

12. 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 €46,586 (2017: €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 €71,847 (2017: €94,846) 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 €103,340 of this amount was due from Third Age Foundation Company Limited by Guarantee (2017: €94,846).

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. Total remuneration in respect of these individuals is €252,496 (2017: €259,008).

13. FINANCIAL COMMITMENTS

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

	2018 €	2017 €
Within one year	20,000	-
Within two to five years	<u>65,000</u>	-
	<u>85,000</u>	=

14. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved by the board of directors on 21 June 2019.