

Senior Citizens Helpline Company
Company Limited by Guarantee
Report and Financial Statements
for the year ended
31 December 2021

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

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

REPORT AND FINANCIAL STATEMENTS 2021

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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 and support service for older people delivered by trained older volunteers. The service is free and available 365 days a year from 10am to 10pm, Freephone 1800 80 45 91. SeniorLine is unique in that it provides peer-to-peer support for older people. Our volunteers are trained to listen empathetically, and to support our callers to rationalise their issues and to come to a solution. The service is non-judgemental and confidential. Originally, we were established to respond to the needs of older people, particularly those struggling with social isolation and loneliness. Today, callers contact us for a range of reasons, predominantly loneliness and isolation, but also health, family problems, financial issues, information seeking, bereavement, depression, emotional and physical abuse, and suicide ideation. In the past two years the Covid-19 virus has also been the focus of many callers with complex issues.

At the beginning of 2021 we were optimistic that we were starting afresh, a new beginning, and some semblance of pre-Covid-19 existence. Vaccines were now available and being rolled out to our target groups, our volunteers, our callers, our participants and service users. We were excited at the prospect of a return to activities, and face-to-face services. We did not anticipate the subsequent surges in cases, the multiple new strains of the virus, but we learned to live and operate within this new landscape.

In the first year of the pandemic, we witnessed a huge increase in calls and new callers to our service. Older people were frightened, isolated and anxious. Others found the imposed restrictions difficult. Some callers were angry, others were suffering mentally and emotionally. Some callers just needed support and clarity on the information and advice that was rapidly changing as the stages of the pandemic progressed.

In 2021, our call volumes increased again, this time surpassing 19,000. As well as an increase in volumes, calls generally lasted longer. In 2021 our callers were on average 14% lonelier than in 2020. Health accounted for 26% of all calls. In 2020 43% of all health related calls were as a result of mental health issues or depression. In 2021 mental health and depression only accounted for 15% of health related calls, and physical health jumped to 85% of these calls. The physical impact and implications of the pandemic, periods of restricted movement, cocooning, and self-isolating disrupted people's routines, their social interactions, physical activity and exercise patterns. We are only now seeing the physical side effects of living through a pandemic.

Callers experiencing family issues and problems factored in the top reasons for calling SeniorLine in 2021, increasing slightly on last year's percentage. Information seeking also increased. Every month callers contacted SeniorLine with Covid-19 specific queries. As was the case in 2020 many other agencies and organisations including those in the ageing sector referred callers to our service. We remained a go to organisation for other support organisations and Covid helplines 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 volunteer continued to provide callers with as much time they required to explore their options and work through their issues.

Highlights of 2021

- SeniorLine received 19,190 calls in 2021 from older people who need support, reassurance and information.
- SeniorLine was invited to be part of the Vaccination Community Network, informing older people about the phase of the vaccine to ensure they have information from a safe and trusted source.
- SeniorLine awareness raising and promotional campaigns during 2021 included promotion of the service to Community Groups, Meals on Wheels organisers, Area Partnerships, Community Gardai, and to every diocese.
- SeniorLine featured in the online documentary "The Importance of Being Elderly" which was broadcast in April 2021.
- Recommencement of face-to face training of new volunteers in November 2021. Training adhered to public health and safety guidance.

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CHAIRMAN'S STATEMENT

- Monthly online CPD programme. Subjects covered during the year included: Jigsaw mental health service, Volunteer Support at Court, Irish Hospice Foundation, Dementia Understand Together, Mindfulness & Self-Compassion, Caring in the Home, Fitline, Radical Forgiveness, and Managing Diabetes.
- SeniorLine won a Spirit of Dublin Award 2021 initiated by Dublin Bus to acknowledge community work undertaken by local groups and charities.
- SeniorLine presented to Gerontology Student nurses in Beaumont Hospital as part of their Educational Programme.

In 2021 our volunteers were an absolute inspiration, dedicated, and tireless in their desire to make things better for others. They were especially generous with their time over the Christmas period, which can be a particularly lonely time for older people. Their commitment, enthusiasm and selflessness is commendable, inspiring and greatly appreciated.

The increased demand for our service, couple with the complexity of issues, and longer call times, demonstrate the national need for SeniorLine. Despite introduced changes to our operational model and systems in an attempt to reduce costs, the increased demand has led to heightened operational costs. We are extremely grateful to our existing funders who support our service, however year on year as demand grows, we are experiencing an annual funding deficit. 2020 and 2021 were particularly difficult years financially to bridge this gap. Public fundraising activities were not possible or safe to organise. 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 and Voluntary 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 challenge and worry.

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.

As we reflect on the challenges that we have overcome in the past couple of years, we realise that SeniorLine has become a life line for thousands of older people nationwide as they try to navigate living with Covid-19. We also acknowledge the impact that SeniorLine, our volunteers and staff have made to the lives of so many older people.

SeniorLine will continue to adapt, evolve and grow to meet the needs of our older population now and into the future.



Anthony Nolan
Chairperson

SENIOR CITIZENS HELPLINE COMPANY COMPANY LIMITED BY GUARANTEE

DIRECTORS' REPORT

The company is a registered charity with the Revenue Commissioners, CHY number 16756

Charities Regulatory Authority Registered Charity Number is 20061104

The Directors submit their annual report and audited financial statements for the year ended 31 December 2021

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

SeniorLine is Ireland's national confidential listening service for older people delivered by trained older volunteers. It is a peer-to-peer non-directive service open every day of the year 10am-10pm, Freefone 1800 80 45 91. SeniorLine is a programme of the charity, Third Age, working with and on behalf of older and marginalised people to promote social inclusion and the contribution of older people in their communities and society in general.

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. As older people themselves, our volunteers are well placed to listen and understand the needs of callers. Volunteers can provide reassurance, empathy, and referrals to a wide network of other helpful organisations.

External evaluations of SeniorLine have consistently confirmed its relevance and effectiveness as well as its quality - underpinned by continuous professional development of volunteers. These evaluations concluded that SeniorLine was a major contributor to the positive health and wellbeing of older people, helping to alleviate loneliness and representing good value for money. SeniorLine has achieved the Invest in Volunteers Quality Mark awarded by Volunteer Ireland.

SeniorLine experienced a huge increase in calls in 2020. More and more older people are contacting SeniorLine, many as a result of the pandemic. Others as a result of the side effects of cocooning, self-isolation and restricted movements which include loneliness, fear, anxiety, depression, health concerns and information seeking and clarity. In 2020 the service received 18,000 calls. In 2021 this trend continued with 19,190 calls received by the service. In 2021 we began to notice that calls on average were longer in duration, and that the issues presenting were more complex, thus callers required more time to discuss their options. Our volunteers are all trained to listen empathetically, and to encourage the caller to explore their options. We do not rush our callers, we give them as much time as they need.

Volunteer training includes active listening skills, skills practice, losses in later life, responding to serious calls such as bereavement, elder abuse, suicide ideation, plus personal development components. Each volunteer is mentored on to the line, and receives Continuous Professional Development (CPD).

The main objectives of the SeniorLine Strategic Plan 2022-2024, and our strategic statement for the same period are to;

- Provide direct services with and for older people, which enhance their rights and well-being, and demonstrate excellence and impact

SENIOR CITIZENS HELPLINE COMPANY COMPANY LIMITED BY GUARANTEE

DIRECTORS' REPORT

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

- Engage older people as volunteers in the development and delivery of services of value to themselves and their community
- Develop our capacity for design, development, testing and expansion of good practice in areas which increase the quality of life and well-being of older people
- Advance the rights and potential of older people in our society and communities
- Achieve excellence in corporate governance to underpin all we do.

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

In 2021 having previously changed our model of operation to a working from home service for the health and safety of our volunteers during the Covid-19 pandemic, our dedicated team of 150 older volunteers continued to provide vital supports to older people nationwide. We continued to provide ongoing training, support and information to our volunteers to enable them to effectively and confidently deal with calls. We introduced new training and supports in response to emerging issues. We invested in new infrastructure to support the working from home set up.

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. In early 2021, SeniorLine was invited by the HSE to be part of a Vaccination Community Network, informing older people about the phase of the vaccine to ensure they have information from a safe and trusted source.

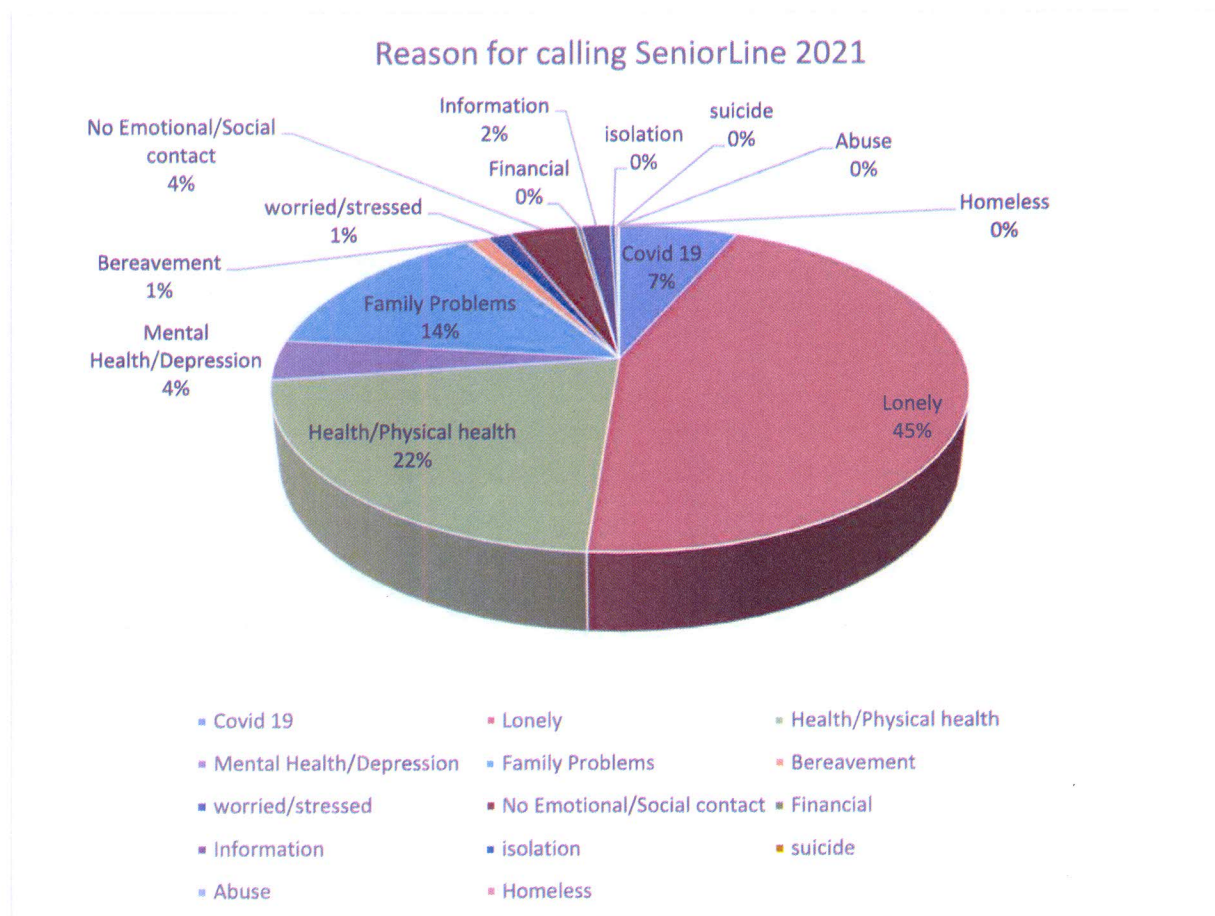
Loneliness remains the dominant reason for calling SeniorLine throughout 2021, accounting for 45% of all calls. While Covid-19 related calls were received each month throughout 2021 they accounted for a higher proportion of calls in the early part of the year, but averaged at just 7% of all calls for 2021. Physical health, mental health and depression, family problems and lack of emotional and social contact also featured strongly in reasons for calls throughout 2021. Physical health accounted for an average of 22% of calls in 2021, mental health and depression 4% average. Health generally accounted for 26% of all calls in 2021. Family problems accounted for an average of 14% of calls, while lack of emotional or social contact was an average of 4% of all calls received.

The increase in calls during 2020 and 2021 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. All calls to the service are logged and analysed. SeniorLine has an invaluable database on the lived experience of callers, volunteers and staff during Covid-19.

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DIRECTORS' REPORT

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



Engage older people as volunteers in the development and delivery of services of value to themselves and their community

SeniorLine has a dedicated team of older volunteers who willingly and tirelessly manned the lines throughout the pandemic. Our volunteers are drawn from a variety of backgrounds and professions. These include communications, counselling, human resources, nursing, social care, teaching and other relevant skills that equip them to listen with calmness and empathy. In addition, volunteers bring the experience and maturity of age. Our callers appreciate this peer-to-peer aspect of the service.

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DIRECTORS' REPORT

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

Training builds on the volunteer's innate ability to listen, to take time, and to explore possible helpful options. Volunteer training has been enriched and deepened over the years and includes initial small group training, mentoring on to the line, ongoing refresher training, supervision and Continuous Professional Development. Topics cover effective listening, theories of ageing, understanding elder abuse/bereavement/suicide ideation, role play, case studies and personal development components. In 2019, SeniorLine gained the Volunteer Ireland Invest in Volunteers Quality Mark Award. This involved examination of our policies and protocols, and independent interviews with volunteers. In their citation, Volunteer Ireland highlighted the quality of SeniorLine volunteer training, and the care and commitment demonstrated towards our volunteers.

Over three-fifths of volunteers indicated they were motivated to become involved in SeniorLine because they had some spare time and wanted to help others. Some volunteers had previously worked with older people or had cared for a parent. Some used their new role to help them transition into retirement, many bringing professional skills that they were anxious to continue to use. While the desire to help others is often the motivating factor, most volunteers talk about how they are helped themselves. A critical aspect of quality of life for older people is how they view and see themselves, and a large body of literature documents the positive benefits of volunteerism in terms of increased self-esteem, social engagement and psychological well-being. Most SeniorLine volunteers benefit from the training they receive and find that the skills learnt are transferable into life. There is also the value of making new friends at this life stage. SeniorLine volunteers have a real sense of care and commitment to callers and feel their horizons are broadened through the work.

There are four main caller categories:

- Regular/daily callers phoning for company and conversation
- New/regular callers phoning with specific problems
- New callers phoning for information
- Callers phoning for ongoing support through a crisis.

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. Callers are increasingly contacting us for information.

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. Our call volumes soared in 2020 to 18,000, and were surpassed again in 2021, reaching over 19,000. In 2021 we received many referrals from other organisations, agencies and information helplines who recognised SeniorLine's ability and experience in 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.

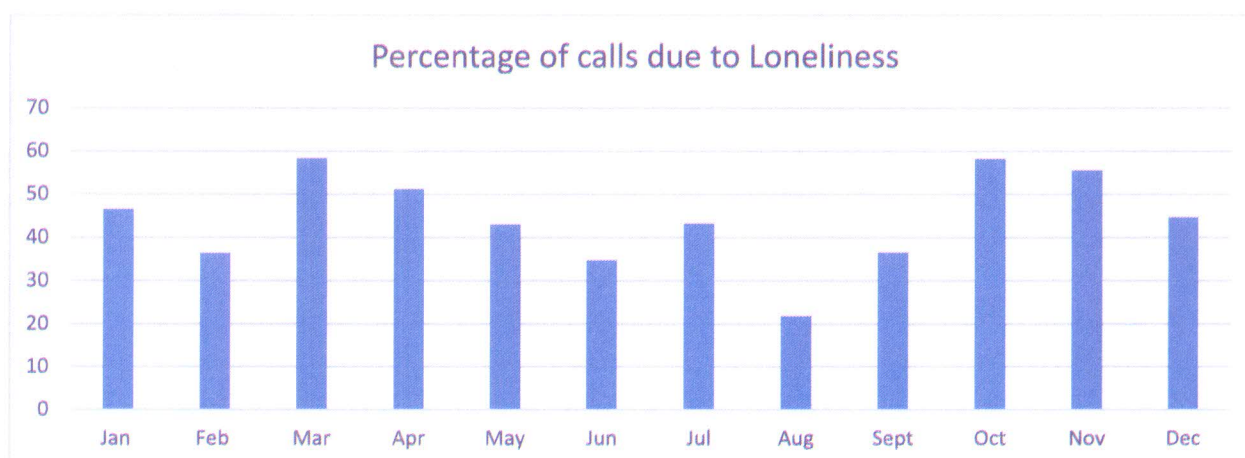
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DIRECTORS' REPORT

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

Details of SeniorLine calls during 2021

Traditionally loneliness is the main reason for calling SeniorLine. When compared with the average results for 2020 when restrictions were far harsher, and where imposed self-isolation and cocooning was in place, we can surmise that Covid-19 has left its mark on older people particularly. In 2020 loneliness accounted for 31% of all calls, in 2021 this rose to 45% of calls.



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.

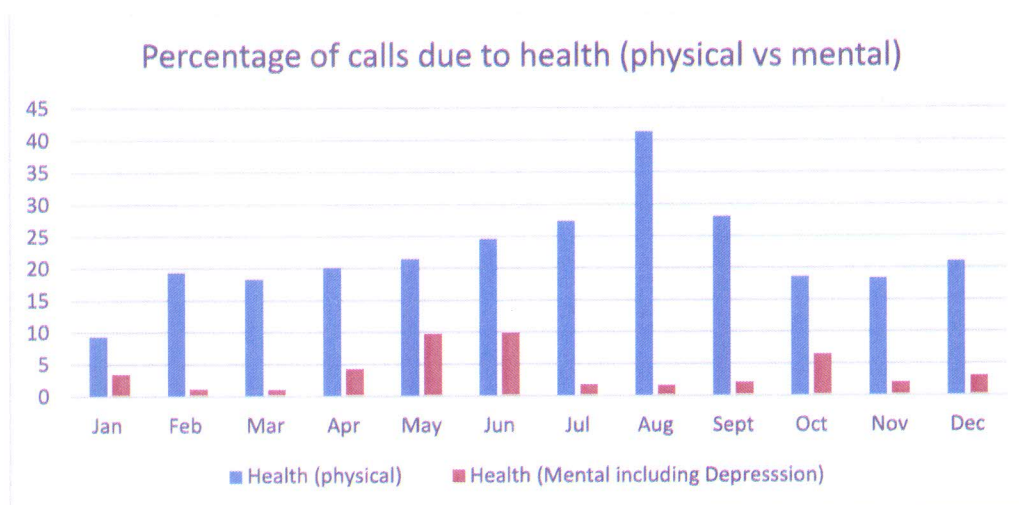
In the chart below calls to the helpline are classified as physical health or mental health/depression. Health generally accounted for 26% of all calls to SeniorLine during 2021. In 2020 health accounted for 27% of calls to the service. What is interesting in 2021 is that the ratio of physical health vs mental health calls has changed despite the overall percentage of calls being very similar. 2020 saw a far greater number of mental health and depression calls (12% of the 27% total). In 2021 this number reduced to 4% on average throughout the year, with physical health accounting for 22% of all calls received.

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 may also be reflected by callers to SeniorLine.

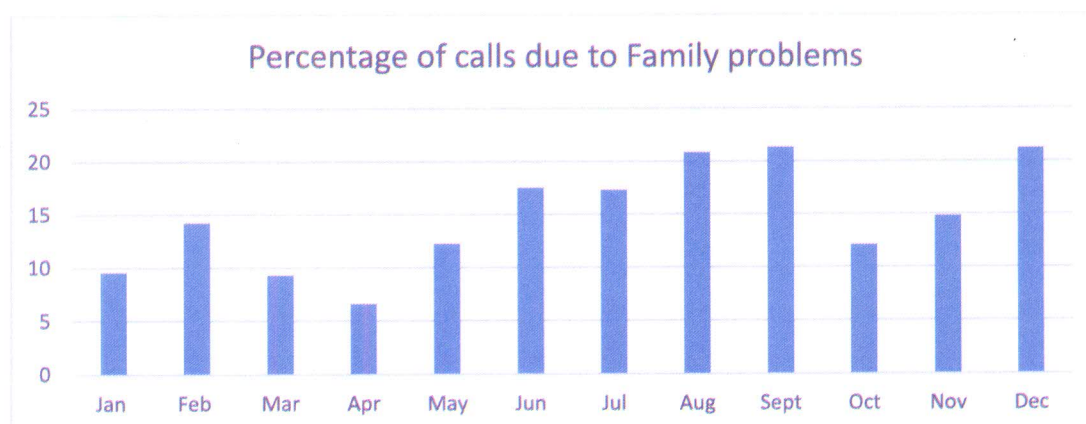
SENIOR CITIZENS HELPLINE COMPANY COMPANY LIMITED BY GUARANTEE

DIRECTORS' REPORT

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



In 2020 we were concerned about the potential negative long-term effects for over-70s in being isolated home alone for so long, with particular concern for the effect the virus will have on future mental health. Evaluation of this year's data reveals a real concern for the impact of the virus, the pandemic generally and restrictions on the physical and emotional health of callers.



The results for 2021 are very similar to those that were recorded in 2020. In 2021 14% of all calls to SeniorLine were as a result of family problems, this is just 1% more than those recorded in 2020. Family problems were at their highest during the summer months (June-September) and in December. There are a number of potential reasons for this including pressure to help adult children with child minding, as many employees tried to work from home, fear of contracting Covid-19, general pressure on families, loss of employment due to the pandemic, inability to travel during the summer months, feeling cooped up as restrictions remained with no end in sight, all of which add to family tensions and stress. In September children returning to school may have brought concerns

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DIRECTORS' REPORT

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

about their safety, and the safety of our callers due to increased contacts in the school setting. The increase in family problems in December is not unexpected with Christmas, the uncertainty around family, visitors and the festive season generally.

The percentage of calls due to Covid-19 remained high in the first two month of 2021, this was influenced by the vaccination roll out, with callers contacting SeniorLine for information about the vaccination programme, public health guidance and recommendations. While the numbers of calls due to Covid-19 reduced in the following months, they still featured in the top 5 reasons for contacting SeniorLine during 2021. In January and February many of the calls received were associated with understanding the public health guidance and terminology – such as social bubbles, reducing contacts. There was a fear of going out, desire to get vaccinated and the hope of a return to normal. Others were unsure about the vaccine, and wanted reassurance or information. Callers missed their families, many felt isolated, others just wanted to hug their grandchildren. Other callers expressed their frustration with answer machines everywhere, and digital menus for information lines.

From March to May despite the roll out of the vaccination programme among the majority of our callers we still received calls from older people nationwide who were nervous about going out, frightened of getting the virus, but craving social interactions. Some callers had contracted the virus and were looking for information, others were worried about family members who refused to get vaccinated. Others were worried about family members who contracted Covid-19. Some callers were trying to stay positive, others were frustrated and missing their pre-Covid lifestyles, others were still very anxious.

During the summer months callers still reported feeling anxious, others expressed annoyance at weight gain during Covid-19, some callers were feeling low, fed-up and very lonely. Others expressed feeling very old and vulnerable. There was still a tremendous amount of fear and anxiety, callers were worried about increasing hospital numbers, contracting the virus, worried for family members who had not yet been vaccinated or who refused to be vaccinated. Some callers talked about how they thought the vaccine would be a cure for Covid-19. Some callers were upset, and talked about dealing with a bereavement during the pandemic. Others reported issues accessing their vaccine digital certificate.

In the remaining quarter, some callers were feeling a little more optimistic as they received their booster. Others worried about family members becoming ill, or infecting them. Some callers spoke about how SeniorLine was a lifeline particularly throughout the pandemic, and described the service as a best friend. As Christmas approached callers were upset about others ignoring the protocols, the rising case numbers, would they be able to celebrate Christmas. Others reported family members being ill, being ill themselves, or family cancelling Christmas. A number of callers spoke about antigen testing, looking for information on where to get them, or talking about difficulties using them. In December particularly those who called SeniorLine as a result of Covid-19 were anxious about Christmas, going out generally, meeting people and travelling during the holiday period.

SENIOR CITIZENS HELPLINE COMPANY COMPANY LIMITED BY GUARANTEE

DIRECTORS' REPORT

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



During quarters 1-3 of 2021 lack of social and emotional contact featured between 2-7% of all call receiving during this period. The prolonged effects of the pandemic in terms of enforced and self-isolation have culminated to affect callers' health and general wellbeing, their mood and have left many callers feeling anxious, lonely and lacking in social and emotional contact. In the final quarter of the year calls due to no emotional and social contact do not feature, it may be as a result of a renewed optimism with the roll out of the Covid-19 vaccination booster programme.

Throughout 2021 between 1 and 3% of all calls to the service were classed as information seeking. Callers contacted SeniorLine for support and information on various topics. Our volunteers are trained to listen empathetically and to provide information to callers, and or sign post them to other service and supports as appropriate.

Callers contacted SeniorLine for a variety of different reasons. In 2021 the majority of information seeking calls were Covid-19 related, callers looking for information on the vaccine programme, boosters, digital certs, antigen test, PCR testing, public health guidelines. SeniorLine received enquiries about socially monitored alarms, and information about accessing health services and supports (from GP services, PHN's, Opticians, Dentist to home help). Other enquiries focused on state payments and supports (pension, widows pension, ESB allowance, medical card). Callers looked for information on car insurance, driving licence renewals, local property tax, access to repair services (plumbers, electricians, general maintenance), information on home adaptations including stair lifts, joining social events and activities, self-help groups. Some were looking for help with completing forms. Others looked for legal or employment information. Callers requested contact information for Gardai, and the Samaritans. In light of the changes in technology and how we interact with each other as a result of the pandemic it's not that surprising that some callers even rang the helpline to find out about smart phones.

The majority of calls to SeniorLine last from 1 to 30 minutes. In 2021 we saw a steady increase in calls lasting more than 10 minutes as a result of Covid-19. Our volunteers have reported that callers are dealing with more complex issues and thus need more time to talk through their options. SeniorLine volunteers are trained to help and support callers to explore their options and are encouraged to give

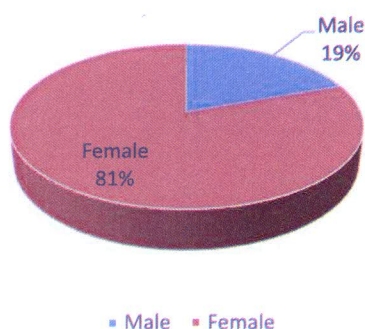
SENIOR CITIZENS HELPLINE COMPANY COMPANY LIMITED BY GUARANTEE

DIRECTORS' REPORT

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

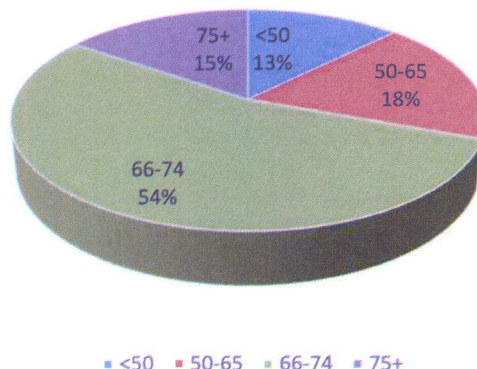
each call the time that they need to reach a solution. 7% of calls last between 31 minutes to over an hour.

Gender Profile of SeniorLine callers 2021



More than half of all callers were 66 to 74 years of age, followed by the younger older (50-65 year olds) while the number of 66-74 year olds and under 50's using the service remains relatively constant compared with 2020 statistics. We see the biggest increase in 50-65 year old callers, and decrease in 75+ callers in 2021.

Age Profile of SeniorLine callers 2021



In 2021 42% of Seniorline callers were single, 23% were widowed, 21% married and 14% divorced. Statistics reveal that while there are some fluctuations from month to month we receive a very slight majority of callers from rural areas at 52% versus 48% urban.

During 2021 SeniorLine volunteers signposted callers to other organisations, agencies, support services and professionals. These include information and advice services, health and health care

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DIRECTORS' REPORT

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

professionals, repair and renovation services and various other supports and local services. These included; HSE, Doctors, PHN's, HSE Safe Guarding Vulnerable Adults, Covid Support Line, Department of Social Protection, Gardai (including crime victim support), C.I.C., Post Office, Local library, Aware, St. Vincent de Paul, Age Action (care and repair programme), Alone, Samaritans, Cope, Sage, Third Age, Emergency Response, and IT support companies.

Develop our capacity for design, development, testing and expansion of good practice in areas which increase the quality of life and well-being of older people

SeniorLine has over the years adapted to address emerging and evolving issues of older people. These are reflected and reported in our call logs, and our SeniorLine call data evaluations. In the past this research has informed the development of new volunteer supports, training and CPD. In 2021 in the interest of ensuring our volunteers remained safe we continued to provide SeniorLine supports to over 19,000 callers through the working from home model that was introduced at the start of the pandemic in 2020. Volunteers continue to receive ongoing training, information, updates and emotional support from the SeniorLine project team. We introduced new technology and hardware to enable us to provide a consistent and quality service to our callers.

In late 2021 SeniorLine moved to a new telecommunication platform provide by Vodafone that not only reduced costs of service provision but provided us with additional system management and reporting capabilities. This has provided us with more in depth information on our calls and callers.

All SeniorLine policies and procedures are reviewed annually against public health guidelines and recommendations, health and safety and recommended practice for working with volunteers. In 2021 SeniorLine completed a self-assessment of compliance with the Charity Governance Code.

Advance the rights and potential of older people in our society and communities

Throughout 2021 SeniorLine supported and facilitated 150 older people to remain part of a societal solution by providing training, CPD and ongoing practical, technological and informational supports. We facilitated and encouraged older people to participate in active citizenship roles supporting isolated, frail, lonely and in need older people nationwide through their actions as SeniorLine volunteers.

Continuous analysis and monitoring of call data, coupled with the creation of opportunities for ongoing volunteer feedback ensures that we are abreast of any emerging trends, issues or concerns. This 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. 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.

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DIRECTORS' REPORT

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

Analysis of the data from logged calls provides us with an in depth understanding of what it is like to age in Ireland, and reveals the sometimes hidden issues and challenges of older people. The 2020 and 2021 data combined has provided us with fascinating insights into what it is also like to age in a pandemic.

Achieve excellence in corporate governance to underpin all we do.

SeniorLine has achieved the Volunteer Ireland Invest in Volunteers Quality Standard in recognition for our volunteer training, management and support.

SeniorLine reviews all its policies and procedures annually in line with the recommendations of the Charity Regulatory Authority Governance Code for Charities. New policies were implemented in 2021 and approved as per the recommendations of the code. SeniorLine was compliant with the Charity Governance Code in 2021.

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, and recognise and support the invaluable work undertaken by local groups and charities located within its network.

Sustainability

Sustainability is an ongoing issue for SeniorLine. We only receive part funding for our service, the remainder we endeavour to raise ourselves. We have become victims of our own success, call numbers are rising year on year, call durations are increasing due to the complexity of issues that our callers are presenting with, and the numbers of organisations referring callers to our service has increased. This is driving up the costs of providing our service. All calls to SeniorLine are free to encourage callers who may need help to contact us. The increased duration of calls is pushing up our telecommunication costs, new and emerging issues require training and CPD for volunteers to ensure they are equipped and confident to deal with calls, and to provide a consistent and quality service.

In 2020 we completely restructured our service to a working from home model, this continued into 2021 and has led to some major cost savings in terms of travel and training/CPD, and office supplies. We have however incurred additional costs in the following areas; outlay on phones for volunteers, zoom subscriptions, postage and bulk text costs. In late 2021 we changed to a new telecommunication platform within Vodafone which has provided us with improvement system management, capabilities and reporting and has resulted in substantial cost savings, the full effect of which will be more evident in 2022.

In 2021, SeniorLine was unable to organise our normal fundraising events and activities, due to the ongoing pandemic. We were successful for a second year in our application to the Stability Fund. We further diversified our funding streams by grant aid from the HSE through the Community and Voluntary Supports Programme, the National Lottery, Community Foundation for Ireland, and Tuath Housing Association. We are very grateful for the donations that we received from both corporates and individuals.

SENIOR CITIZENS HELPLINE COMPANY COMPANY LIMITED BY GUARANTEE

DIRECTORS' REPORT

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

In early 2021, a fundraising group was established among the Senior Management Team. The group met monthly to discuss funding opportunities and campaigns. The aims of this group were 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 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. 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. Potential risks are highlighted. SeniorLine has specific agreements with its individual funders which 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 2021 are included in the schedules of this document.

2. SUMMARY OF RESULTS

The statement of financial activities for the year ended 31 December 2021 and the statement of financial position as at 31 December 2021 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

SENIOR CITIZENS HELPLINE COMPANY COMPANY LIMITED BY GUARANTEE

DIRECTORS' REPORT

3. STRUCTURE, GOVERNANCE AND MANAGEMENT (CONTINUED)

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 ongoing Covid-19 pandemic has not had a significant impact on Senior Citizens Helpline Company CLG's ability to achieve our strategic goals and deliver our service. In fact, demand for our services and supports increased substantially in 2020, with even further increases in 2021.

Consistent and quality service provision has been maintained through the dedication, cooperation and drive of our volunteers who were willing to embrace this new working from home model, with its new technologies, online training and CPD, reporting and supports. We are very 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.

The pandemic has affected 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 2021 we were fortunate to secure funding from Tuath Housing Association, Stability Fund, HSE Community and Voluntary Supports Programme, and the Community Foundation for Ireland. These are detailed in the supplementary information section of this report.

Non-compliance with recommendations and legislation is another potential risk. In 2021 SeniorLine introduced new policies and processes to become compliant with the Charities Governance Code. With changing recommendations and new governance areas for consideration annually SeniorLine reviews compliance with the code annually, recording evidentiary measures in the Charities Regulatory Authority's Self-Assessment Template.

Ensuring that our service remains relevant and that we provide an appropriate response is an important consideration. In 2021, 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

SENIOR CITIZENS HELPLINE COMPANY COMPANY LIMITED BY GUARANTEE

DIRECTORS' REPORT

4. RISKS AND UNCERTAINTIES (CONTINUED)

research, and issues and concerns of older people as we advocate on their behalf. In 2021 age sector organisations and helplines also referred callers to our service. The number one source of where callers heard of our service was via the internet, either through our website, social media, or through other website/social media promotion of our service.

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:

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

SeniorLine continued to recruited, trained and mentored new volunteers for our SeniorLine working from home model.

SeniorLine continued to promote its service through opportunistic PR including; interview on local and national media on topics including; lifting of Covid-19 restrictions; the cost of living; how SeniorLine is supporting older people during spate of robberies and assaults on older people.

In the first quarter of 2022, SeniorLine completed a national campaign with 140 Community Garda Districts, informing them of our work and our ability to support older residents in their areas. All Districts responded and hundreds of our bookmarks and organisational details sent to personnel.

SeniorLine was invited to present to Healthy Age Friendly Homes Coordinators on how our service would complement theirs. Most coordinators subsequently requested our literature and bookmarks for distribution to their clients.

SeniorLine was awarded funding from Mental Health Ireland in 2022 for the design, development and delivery of a Suicide awareness training programme for Seniorline volunteers; a related 'listening skills development' course for all volunteers – in dealing with suicidal callers and callers with depression; and a 'Vicarious stress' course to all volunteers.

SENIOR CITIZENS HELPLINE COMPANY COMPANY LIMITED BY GUARANTEE

DIRECTORS' REPORT

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.

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: 20/07/2022

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. 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: 20/07/2022

**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 2021, 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 2021 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.

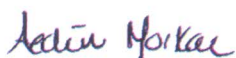
Auditor's responsibilities for the audit of the financial statements

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: 21 July 2022

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

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

		Unrestricted Funds €	Year ended 31 December 2021 €	Year ended 31 December 2020 €
	Notes			
Income from:				
Donations	6	6,790	6,790	7,435
Charitable activities	6	321,828	321,828	330,791
Other trading activities	6	=	=	<u>598</u>
Total		328,618	328,618	338,824
Expenditure on:				
Charitable activities	7	<418,853>	<418,853>	<391,876>
Net expenditure	9	<90,235>	<90,235>	<53,052>
Fund balances at beginning of year		<u>185,421</u>	<u>185,421</u>	<u>238,473</u>
Fund balances at end of year		<u>95,186</u>	<u>95,186</u>	<u>185,421</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

		31 December 2021 €	31 December 2020 €
	Notes		
FIXED ASSETS			
Tangible assets	11	<u>7,397</u>	<u>4,671</u>
CURRENT ASSETS			
Debtors	12	38,094	86,455
Cash and cash equivalents		<u>71,999</u>	<u>108,047</u>
		110,093	194,502
CREDITORS			
Amounts falling due within one year	13	< <u>22,304</u> >	< <u>13,752</u> >
NET CURRENT ASSETS		<u>87,789</u>	<u>180,750</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>95,186</u>	<u>185,421</u>
FUNDS			
Unrestricted funds		<u>95,186</u>	<u>185,421</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: 20/07/2022

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

STATEMENT OF CASH FLOWS

	Year ended 31 December 2021 €	Year ended 31 December 2020 €
Cash flows from operating activities		
Net expenditure	<90,235>	<53,052>
Depreciation	1,393	963
Movement in debtors	48,361	61,358
Movement in creditors	<u>8,552</u>	<u><46,695></u>
Cash outflow from operating activities	<u><31,929></u>	<u><37,426></u>
Cash flows from investing activities		
Purchase of tangible assets	<4,119>	-
Cash outflow from investing activities	<4,119>	-
Movement in cash and cash equivalents in the year	<36,048>	<37,426>
Cash and cash equivalents at the beginning of the year	<u>108,047</u>	<u>145,473</u>
Cash and cash equivalents at the end of the year	<u>71,999</u>	<u>108,047</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 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 €90,235 for the year ended 31 December 2021.

In assessing going concern for the coming year Senior Citizens Helpline prepared financial projections to December 2023 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

	2021 €	2020 €
Other donations	<u>6,790</u>	<u>7,435</u>
	<u>6,790</u>	<u>7,435</u>

Income from charitable activities

	2021 €	2020 €
Health Service Executive	168,045	167,983
Heath Service Executive Lottery	11,447	-
Health Service Executive Community Supports	3,000	1,750
Pobal Stability Funds	30,607	43,314
Community Foundation for Ireland	4,951	10,000
Tuath Housing Association	1,000	750
TA contribution to core costs	<u>102,778</u>	<u>106,994</u>
	<u>321,828</u>	<u>330,791</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. 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

	2021 €	2020 €
Sundry	=	<u>598</u>
	=	<u>598</u>

SENIOR CITIZENS HELPLINE COMPANY COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS

7. EXPENDITURE ON CHARITABLE ACTIVITIES

	Staff Costs €	Operating Expenses €	2021 €	2020 €
Senior Citizens Helpline	<u>319,302</u>	<u>99,551</u>	<u>418,853</u>	<u>391,876</u>

Included within the costs are support costs as follows:

	2021 €	2020 €
Governance costs	4,617	3834
Premises	32,376	14720
IT costs	2,464	2339
Insurance	6,730	5373
Stationery	<u>1,484</u>	<u>2151</u>
Total	<u>47,671</u>	<u>28,417</u>

8. STAFF NUMBERS AND COSTS

	2021 €	2020 €
Wages and salaries	298,795	311,459
Social welfare costs	<u>20,272</u>	<u>20,950</u>
	<u>319,067</u>	<u>332,409</u>

The average monthly number of persons employed by the company during the year was 6 (2020: 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:

	2021 No.	2020 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 €52,891. 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	2021	2020
		€	€
	Net expenditure is stated after charging:		
	Depreciation of tangible assets	1,393	963
	Auditor's remuneration	<u>3,750</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 2020	40,561	140,008	180,569
Additions	<u>4,119</u>	<u>-</u>	<u>4,119</u>
At 31 December 2021	<u>44,680</u>	<u>140,008</u>	<u>184,688</u>
Depreciation			
At 31 December 2020	35,890	140,008	175,898
Charge for the year	<u>1,393</u>	<u>-</u>	<u>1,393</u>
At 31 December 2021	<u>37,283</u>	<u>140,008</u>	<u>177,291</u>
Net Book Values			
At 31 December 2021	<u>7,397</u>	<u>-</u>	<u>7,397</u>
At 31 December 2019	<u>4,671</u>	<u>-</u>	<u>4,671</u>

12.	DEBTORS	2021	2020
		€	€
	Amounts due from Health Service Executive	21,822	9,455
	Amount due from related party (Note 14)	<u>16,272</u>	<u>77,000</u>
		<u>38,094</u>	<u>86,455</u>

SENIOR CITIZENS HELPLINE COMPANY COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS

13.	CREDITORS	2021	2020
	Amounts falling due within one year	€	€
	Trade creditors and accruals	10,878	5,168
	PAYE/ PRSI	11,426	8,693
	Amount due to related party (Note 14)	-	<u>46,586</u>
		<u>22,304</u>	<u>60,447</u>

14. RELATED PARTY TRANSACTIONS

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

During the year an amount of €38,814.07 (2020: €106,994) 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 yearend a total of €814 of this amount was due from Third Age Foundation Company Limited by Guarantee (2020: €123,586).

During the year an amount of €63,964 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 staff seconded to manage specific projects. At the yearend a total of €15,458 of this amount was due from Third Age Foundation Company Limited by Guarantee.

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 €243,430 (2020: €258,791).

15. FINANCIAL COMMITMENTS

The lease commitment for the premises was cancelled in 2021 with no further costs incurred.

**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 20/07/2022 .