

**NOVA Helpline
Annual Report, 2021**



connect

Professional Telephone Counselling & Support

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NOVA Helpline
trading as



Chairperson's Introduction

It is with great pleasure I present the *Annual Report, 2021* of NOVA Helpline, trading as Connect. The Report provides an overview of the important work carried out by the Organisation during the year.

Connect's telephone counselling service provides a much-needed counselling and support for any adult survivor of childhood abuse, trauma, or neglect. This includes abuse which may have taken place in the home, in the community or in an institutional setting. The service helps to enable people survive, heal and move on with their lives. The Freephone service is available for people living in Ireland and in the United Kingdom. The service is also available to partners or relatives of people who have suffered abuse.

As we all know, the Covid-19 Pandemic caused major disruption to many services. However, Connect's services were not compromised during 2021. Staff were provided with the most up-to-date equipment to facilitate remote working and the team continued to work from home, in line with the Government's directive in March, 2020. Regular team and clinical meetings were held throughout the year via Microsoft Teams, a secure online platform. Clinical supervision continued online for the counselling team.

New callers were signposted from other support organisations in 2021. Callers were directed to the service from allied health professionals, general medical practitioners, friends and relatives (at 35%). The Internet was the primary source of self-referral (at 17%). Media outlets also accounted for callers' referral (at 15%). Some callers became aware of the service from Samaritans (at 13%), from the Health Service Executive (at 10%), and from the National Counselling Service (at 10%).

An increase in demand for telephone counselling and support has been observed over the past year. A new and

additional counselling pathway for eligible callers will be implemented during 2022. This will streamline counselling appointments with the introduction of a designated telephone line. A Case Manager will be assigned to complete intake assessments of new callers wishing to avail of counselling. An overview of service delivery will be undertaken by the Strategic Planning Committee. Consideration will be given to incorporating digital text-based counselling as part of the *Strategic Plan, 2021-2025*.

The Board of Directors of Connect remains totally committed to maintaining the highest standards in corporate governance and transparency with stakeholders; and this is evident through Connect's Financial Reporting, G.D.P.R. policies, and full compliance with the *Charities Governance Code*.

As Chairperson of the Board of Directors, I would like to thank my fellow Directors for their dedication and excellent work during the year, and the vast knowledge and experience they bring to Connect on a voluntary basis.

On behalf of the Board of Directors, I wish to acknowledge and thank the professional counselling team and administrative support staff of Connect, led by the Service Manager. The professionalism and high-performance culture of the staff in Connect is visible across all parts of the Organisation, and positions Connect well for continued success.

I would also like to acknowledge the support of our funder, the Health Service Executive, our Solicitors, our Accountants, and our Statutory Auditors for their professional input and continued support during the year.

GERARD KELLY,
Chairperson of the Board of Directors,
NOVA Helpline, trading as Connect.

Service Manager's Report

Service demand for 2021

Connect provides out-of-hours' telephone counselling and support for adults who have experienced abuse, trauma or neglect in childhood. The organisation's opening hours are Wednesday to Sunday from 6.00 p.m. until 10.00 p.m.

The counselling team are experienced, qualified, accredited counsellors dedicated to their work in the organisation. Counsellors at Connect are equipped with a broad range of skills and adopt an integrative model of counselling, drawing from a range of different psychotherapeutic approaches to benefit our service users.

Service provision

"As-needed" support

Connect offers two therapeutic pathways. The Caller has a choice to call whenever they feel the need to talk, or to avail of scheduled counselling appointments with an assigned therapist.

"As-needed" calls refer to helpline support, which involves Callers phoning the service when the need for emotional support arises. No appointment is needed.

Therapeutic counselling

The offering of telecounselling is similar to in-person counselling, as it involves in-depth therapeutic work. The Caller is offered regular scheduled counselling sessions for a time-limited period based on the Caller's needs.

The majority of calls answered in 2021 were supportive (at 83%), comprising largely of "as-needed" calls (at 47%). Calls recorded as therapeutic counselling stood at 34%, with information calls at 2%. Hang-ups, silent and hoax calls accounted for 17% of calls in 2021.

Call data

There was a slight increase in the number of calls to Connect in 2021 compared with 2020; although a marginal decrease in calls answered was noted at 1%.

The counselling team answered 4,788 calls between 1st January and 31st December, 2021 during opening hours. The demand for the service is evident by the number of calls to the service when it is closed, and a large number of unanswered calls occurred when the lines were busy. The counselling team answered, on average, 23 calls each evening during opening hours. The counselling team endeavour to answer calls promptly while not compromising Callers' experience during active calls. In 2021, the average call duration was 27 minutes and 18 seconds; while the average wait time for an answered call was 1 minute and 52 seconds. (See Figure 1.)

Gender profiles of Callers

A continuing trend was noted in 2021, females were the most frequent users of the service. (See Figure 2.)

Age profiles

As Connect remains an anonymous service, Callers are asked for demographic information, while ensuring no identifying information is provided. In terms of age profiles, the majority of Callers to Connect in 2021 were aged under 50 years (at 67%). Callers recorded in the 51 to 60 age group stood at 15%, and those 61 years or older stood at 18%.

Key presenting issues

Callers reported a variety of issues and reasons for engaging with Connect. The key presenting issues for Callers during 2021 were problems with interpersonal relationships (at 38%) and common mental health problems, such as anxiety (at 23%), depression (at 18%) and physical health issues (at 7%). 3% of Callers reported suicidal ideation. The remaining 11% of Callers reported a variety of issues; including stress (parenting, workplace, family) and complex mental health issues.

Context of abuse

The location of abuse was recorded in five different contexts in 2021, family, community, institutional, mother and baby homes, and clerical. Familial abuse accounted for the largest category of calls in 2020 and 2021, at 55% and 68%, respectively. In 2021, 20% of Callers reported abuse in the community, 6% within a mother and baby home, 4% reported abuse from a member of the clergy, and 2% of Callers experienced abuse in an institutional setting. (See Figure 3.)

Referrals to the service

The Internet was the primary source of self-referral for Callers in 2021. Callers were signposted to Connect from other support organisations, such as Samaritans, the Health Service Executive, the National Counselling Service, and media outlets. Relatives, friends, general medical practitioners, psychiatrists, private counsellors, and allied health services (such as social workers and physiotherapists) account for 35% of referrals, collectively. (See Figure 4.)

Location of Callers

The majority of Callers in 2021 were from Ireland. Individuals in the Leinster region called the service more frequently than anywhere else in the country. While the service extends to people living in the United Kingdom of Great Britain and Northern Ireland, demand for the service from these areas has been relatively low. There was an increase in Callers located in the Connaught

region and callers from the United Kingdom in 2021, compared with the previous year. (See Figure 5.)

Key developments in 2021

Funding

The Health Service Executive are the sole funder of Connect. The application for funding and a Service Level Agreement are completed in January each year.

Staffing

Staff continued to work remotely in 2021 due to the Covid-19 Pandemic. Telephone and information technology systems functioned well, with no major issues being noted.

Staff appraisals were conducted in accordance with internal protocols.

Clinical governance

Monthly team and clinical meetings continued online during 2021. The counselling team availed of group supervision meetings online.

Extension of service

Mother and Baby Home Report

The service was extended for a six-week period from 11th January to 15th February; opening seven days per week with additional hours on weekend afternoons, as requested by the National Counselling Service to support people impacted by the publication of the Mother and Baby Home Report.

The service was also extended following Raidió Teilifís Éireann documentaries:

- February: Redress – Breaking the Silence;
- March: Illegal Adoptions in Ireland;
- November: Missing Children.

Christmas period

The service was extended to seven days per week, for a two-week period, at Christmas; that is, from mid-December, 2021 until 2nd January, 2022.

Figures to the Service Manager’s Report

Figure 1: Calls to the service in 2021, compared with 2020.

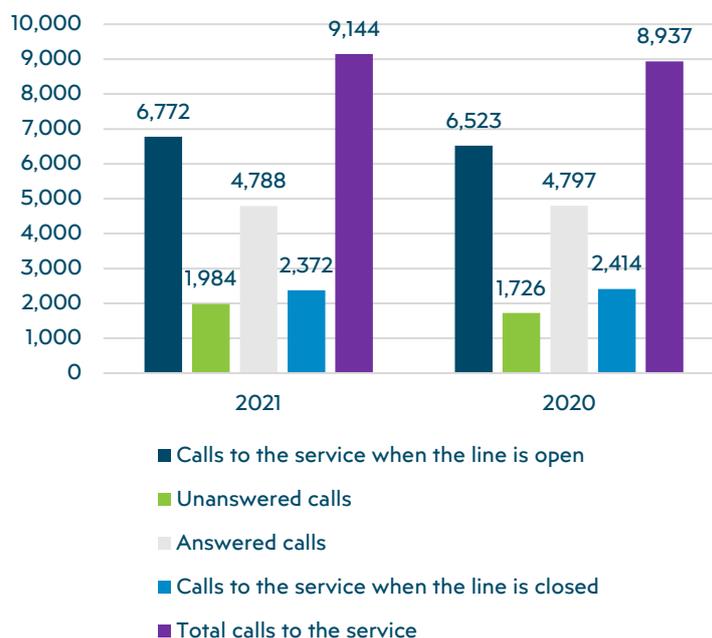


Figure 2: Gender profiles of Callers in 2021.

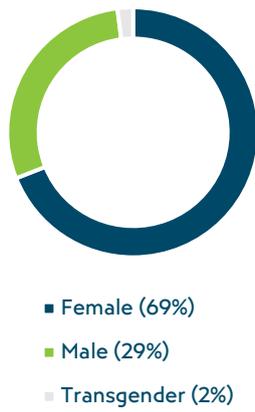


Figure 3: Context of abuse.

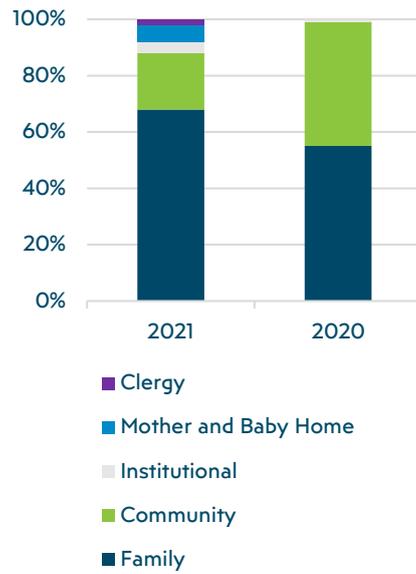


Figure 4: Referrals to the service.

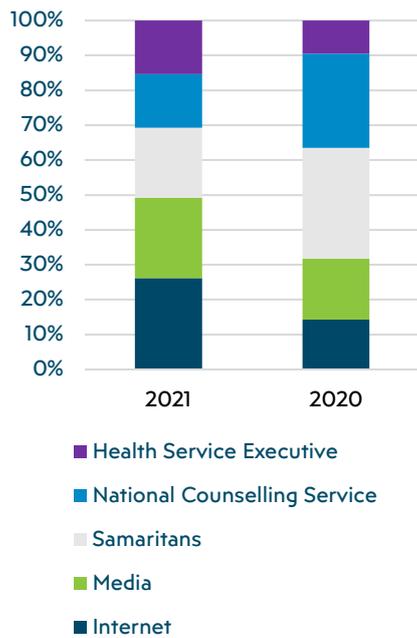
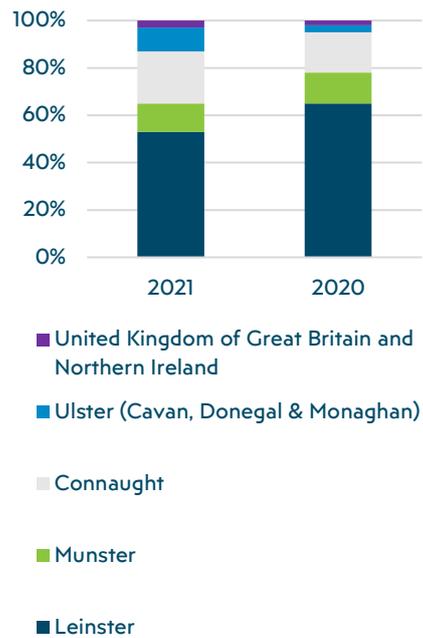


Figure 5: Location of Callers.



Structure, Governance, and Management

What follows are the three Reports published by the Chairpersons of the Audit & Finance, Strategic Planning, and Human Resources Committees, respectively.

Report of the Chairperson of the Audit & Finance Committee

The purpose of the Audit & Finance Committee is to oversee the systems, controls and processes which may have an impact on Connect's ability to meet its aims and to ensure the Organisation acts in line with its charitable objectives. It also maintains oversight of the Organisation's financial affairs on behalf of the Board of Directors.

The Committee retains a certain amount of independence; that is, it decides which financial areas to review without interference from the other Directors or staff.

In the period from October 2021 to August 2022, the Committee met as required and carried out the following tasks on behalf of the Board of Directors, namely:

1. *Accounts package*: The consideration of a proposal, from the Service Manager, of a new accounts package and the approval of same. A follow-up with

staff was conducted to ensure there was a smooth transition from the old accounts package to the new. The new accounts package will greatly assist in preparation for the end-of-year accounts.

2. *Meeting with Funder*: The Committee and the Service Manager met with the Health Service Executive, for the Organisation's annual review meeting. A verbal report given to the Board of Directors, and issues raised by the Health Service Executive were discussed at the November Meeting of the Board of Directors.
3. The Committee ensured all accounts and documentation were prepared for the Organisation's Accountant and Statutory Auditors by an earlier date. This enabled the Committee to present the draft Financial Statements for 2021 at the July Meeting of the Board of Directors for ratification.

GERARD KELLY,
Chairperson of the Audit & Finance Committee,
NOVA Helpline, trading as Connect.

Report of the Chairperson of the Strategic Planning Committee

As part of the governance review of Connect, additional Members of the Board of Directors were elected, and several themed Committees were established. One of these, the Strategic Planning Committee, was established to “advise and support the Service Manager in the fulfilment of the Board of Directors’ responsibilities in relation to setting the strategic direction for Connect, consistent with the Organisation’s mission, vision and values”.

The Committee met as required during Q1 and Q2 of 2022 and developed a comprehensive Strategic Plan which was approved in principle at the May Meeting of the Board of Directors. The objectives of the Strategic Plan for 2022-2025 is set out as follows:

1. Achieve clinical excellence;
2. Achieve operational excellence;
3. Promotion of the Organisation and the service; and
4. Deliver a dynamic and a sustainable Organisation.

DAVID FOX,
Chairperson of the Strategic Planning Committee,
NOVA Helpline, trading as Connect.

Report of the Chairperson of the Human Resource Committee

The Board of Directors established the Human Resources Committee under article 65 of its Articles of Association.

The Committee was tasked by the Board of Directors to review, under consultation with the Service Manager, induction documents, policies and procedures and employment contracts.

BREDA LAWLESS,
Chairperson of the Human Resources Committee,
NOVA Helpline, trading as Connect.

In April 2022—

- a blended working model was in place;
- the Organisation's human resources consultants had completed homeworkers' and workstation training;

More than 10 meetings of the Committee took place in 2021.

Directors' Report

The Directors present their Annual Report and the audited Financial Statements of the Company for the financial year ended 31st December, 2021.

The Financial Statements are prepared in accordance with the Companies Act, 2014, F.R.S. 102 "The Financial Reporting Standard applicable in the U.K. and Republic of Ireland" and *Accounting and Reporting by Charities: Statement of Recommended Practice* applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the U.K. and Republic of Ireland (F.R.S. 102). The Directors' Report contains the information required to be provided in the Directors' Annual Report under the Statement of Recommended Practice (S.O.R.P.) guidelines. The Directors of the Company are also charity Trustees for the purpose of Charity Law and, under the Company's Constitution, are known as Members of the Board of Directors.

In this Report, the Directors of NOVA Helpline present a summary of its purpose, governance, activities, achievements and finances for the financial year ended 31st December, 2021.

The Company is a registered charity and, hence, the Report and results are presented in a form which complies with the requirements of the Companies Act, 2014 and, although not obliged to comply with the Statement of Recommended Practice applicable in the U.K. and Republic of Ireland (F.R.S. 102) (effective 1st January, 2015), the Organisation has implemented its recommendations where relevant in these Financial Statements.

The Company is a company limited by guarantee not having a share capital.

Directors

The names of the persons who, at any time during the financial year, were Directors of the Company are as follows:

- Ms. Carmel McDonnell-Byrne;
- Ms. Breda Lawless;
- Mr. Gerard Kelly;
- Ms. Mairead Quigley;
- Mr. David Fox (Appointed 24th May, 2021);
- Mr. Darragh Jáuregui-Hogan (Appointed 24th May, 2021); and
- Ms. Eve Leonard (Appointed 24th May, 2021; retired 6th October, 2021).

In accordance with the Constitution, one-third of the Directors retire by rotation and being eligible, offer themselves for re-election.

The Secretary who served during the year was:

- Ms. Breda Lawless (Resigned 29th September, 2021)

- Mr. Darragh Jáuregui-Hogan (Appointed 29th September, 2021)

Principal Activities

The Organisation operates under the name Connect. The services commenced in 2006 and is an initiative of adult survivor organisations. It was set up in collaboration with survivor organisations, the Health Service Executive (the National Counselling Service) and the Department of Health and Children. It is 100% funded by the Health Service Executive.

It operates a Freephone out-of-hours professional telephone counselling and support service for adults. In addition, it responds to abuse related media events arising from film, television, radio or news features and documentaries. It is a part-time service, staffed by trained and accredited counsellors and psychotherapists.

Mission Statement

The mission statement of the company is "Free your future from your past".

Structure, Governance and Management

Structure

Governing Document

The Organisation is a charitable company limited by guarantee, incorporated as NOVA Helpline in the Republic of Ireland.

The liability of Members is limited, subject to an undertaking by each Member to contribute to the net assets or liabilities of the Company on winding up, such amounts as may be required not exceeding one Euro (€1.00).

The Company adopted a new Constitution on 6th September, 2019 in accordance with the Companies Act, 2014.

The Company has been granted charitable status under sections 207 and 208 of the Taxes Consolidation Act, 1997.

The Company's Charity Number is CHY16047 and is registered with the Charities Regulatory Authority, having Number 20056957.

Governance

Board of Directors and Management

The Charity is governed by a Board of Directors. Day-to-day operations of the Charity are managed by a Service Manager, who is not a Director of the Company. The Directors act as Trustees to the Charity. The Board of Directors is committed to achieving high standards of governance. The Directors consider the Board of Directors and the Service Manager as comprising the key management personnel of the Charity in charge of

directing and controlling, running and operating the Charity on a day-to-day basis.

The Board of Directors of the Company is required to meet not less frequently than quarterly. They are responsible for the strategic direction and policy of the Charity. This is in accordance with the Constitution and the Service Level Agreement entered with its principal funder, the Health Service Executive. At present, the Board of Directors has six Members from a variety of professional backgrounds relevant to the work of the Charity. The Board of Directors met five times in 2021 (2020: 9). All Directors serve in a voluntary capacity.

Pay Policy for Board of Directors and Management

Board Members do not receive any remuneration in respect of their services to the Charity. Expenses are reimbursed where claimed and are fully supported by receipts. There have been no contracts or arrangements entered into during the financial year in which a Board Member was materially interested or which were significant in relation to the Company's activities.

The pay level of the Service Manager is reviewed by the Board of Directors annually, is in line with the allocated budget, and is adjusted in accordance with established pay scales.

Likely future developments

An increase in demand for telephone counselling has been observed over the last year. The counselling pathway for eligible callers will be implemented in 2022. This will streamline counselling appointments with the introduction of a designated telephone line. A Case Manager will be recruited to complete intake assessments of new Callers wishing to avail of counselling. An overview of service delivery will be undertaken by the Strategic Planning Committee. Extending the service to incorporate digital text-based counselling is one of the objectives in the *Strategic Plan, 2021-2023*.

Financial Review

Results for Year Ended 31st December, 2021

The Statement of Financial Activities and Balance Sheet for the year ended 31st December, 2021 are set out on pages 18 and 19 and additional Notes are provided showing income and expenditure in greater detail.

Income

The principal funding resources for the Company are currently annual grants received from the Health Service Executive under a Service Level Agreement. The Company also receives a small amount of bank deposit interest.

Expenditure

The Charity agrees an Annual Budget in advance with its principal funder, the Health Service Executive. Expenditure is maintained within this Budget and monitored on an ongoing basis by the Service Manager and the Board of Directors, and also by an Annual Review Meeting between the Health Service Executive, Chairperson of the Board of Directors and the Service Manager.

Financial Results

At the end of the year, the Company has assets of €262,810 and liabilities of €48,363. The net assets of the Company have decreased by €17,866.

Financial Position

Investment Policy

The Company retains a Reserve to meet its statutory obligations. All other funds are spent in the short term. Having considered the options available, the Board of Directors has decided to invest some of the Reserves which are available in a short-term investment account.

Reserves Position and Policy

Reserves Policy

The Board of Directors has examined the Company's requirements for Reserves in light of the main risks to the Organisation. Reserves are required to bridge the timing gap between expenditure and receipt of income, and to cover unplanned expenditure.

It has established a policy to maintain cash Reserves, which allows the Company to meet its statutory obligations. The Directors consider that adequate resources continue to be available to fund the activities of the Organisation for the foreseeable future and, accordingly, are of the view that the Company is a going concern.

Principal Risks and Uncertainties

The Directors have identified the key risks and uncertainties which the Company faces relate to the risk of a decrease in the level of funding.

The Company mitigates these risks as follows:

- The Company continually monitors its level of activities. The Company also monitors its Budgets, targets and projections.
- The Company maintains significant cash Reserves which allow the Company to meet its statutory obligations.
- The Company closely monitors changes to regulations, legislation, and relevant published reports on an ongoing basis.
- Internal control risks are minimised by the implementation of financial policies and procedures which control the authorisation of all transaction and projects.

- The Company has minimal currency risk and credit risk. The Company has no interest rate risk due to the fact that the Company has no borrowings.
- The Directors are aware of the key risks to which the Company is exposed, in particular those related to the operations and finances of the Company, and are satisfied there are appropriate systems in place to address these risks.
- The Company plans to continue to promote its Objects, which remain unchanged, through Government funding.

Compliance With Sector-Wide Legislation and Standards

The Company engages proactively with legislation, Standards and Codes which are developed for the sector. In addition to complying with legislation and regulations applicable to its sector, NOVA Helpline subscribes to, and is compliant with, the following:

- The Companies Act, 2014; and
- The Charities S.O.R.P. (F.R.S. 102).

Funds Held as Custodian Trustee on Behalf of Others

The Company does not hold any funds or other assets by way of a custodian arrangement.

Dividends

During the financial year, the Directors have not paid any Dividends nor recommended payment of a final Dividend.

Accounting Records

The measures taken by the Directors to secure compliance with the requirements of sections 281 to 285 of the Companies Act, 2014 with regard to the keeping of accounting records are the implementation of necessary policies and procedures for recording transactions, the employment of competent accounting personnel with appropriate expertise, and the provision of adequate resources to the financial function. The accounting records of the Company are located at P.O. Box 10708, Dublin 7, D07 FXF8.

Relevant Audit Information

In the case of each of the persons who are Trustees at the time this Report is approved in accordance with section 50 of Companies Act, 2014:

- so far as each Trustee is aware, there is no relevant audit information of which the Company's Statutory Auditors are unaware; and
- each Trustee has taken all steps which he or she ought to have taken as a Trustee 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.

This Report was approved by the Board of Directors on Friday, 2nd September, 2022, and signed on behalf of the Board of Directors by—

GERARD KELLY,
Chairperson of the Board of Directors.

DARRAGH JÁUREGUI-HOGAN,
Secretary.

Directors' Responsibility 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 F.R.S. 102 "The Financial Reporting Standard applicable in the U.K. 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 date and of the surplus or deficit 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 accounting estimates which are reasonable and prudent; and
- state whether the Financial Statements have been prepared in accordance with applicable accounting standards, identify those standards, and to note the effect and the reasons for any material departure from those standards.

The Directors are responsible for ensuring the Company keeps, or causes to be kept, adequate accounting records which correctly explain and record the transactions of the Company, to enable, at any time, the assets, liabilities, financial position and profit or loss of the Company to be determined with reasonable accuracy, to enable them to ensure the Financial Statements and Directors' Report comply with the Companies Act, 2014, and to 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.

Report on the Audit of the Financial Statements

Opinion

We have audited the Financial Statements of NOVA Helpline (hereinafter, "the Company") for the financial year ended 31st December, 2021; which comprise the Statement of Financial Activities, the Statement of Income and Retained Earnings, the Balance Sheet, the Statement of Cash Flows, and the Notes to the Financial Statements, including a summary of significant accounting policies set out in Note 3. The financial reporting framework that has been applied in their preparation is Irish law and F.R.S. 102 "The Financial Reporting Standard applicable in the U.K. 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 31st December, 2021 and of its deficit for the financial year then ended;
- have been properly prepared in accordance with F.R.S. 102 "The Financial Reporting Standard applicable in the U.K. and Republic of Ireland; and
- have been 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) (hereinafter, "I.S.A.s (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 the Financial Statements in Ireland, including the Ethical Standard issued by the Irish Auditing and Accounting Supervisory Authority (I.A.A.S.A.), 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 I.S.A.s (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 12 months from the date when the Financial Statements are authorised for issue.

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 applicable legal requirements.

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 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 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 Companies Act, 2014 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, 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 the Directors determine is necessary to enable the preparation of Financial Statements that are free from material misstatement, whether due to fraud or error.

In preparing the Financial Statements, the 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 the management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Auditors' 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 I.S.A.s (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.

As part of an audit in accordance with I.S.A.s (Ireland), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Financial Statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Directors.

- Conclude on the appropriateness of the Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our Auditor's Report to the related disclosures in the Financial Statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Auditor's Report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Financial Statements, including the disclosures, and whether the Financial Statements represent the underlying transactions and events in a manner that achieves fair presentation.

EDMOND CANNON.
For, and on behalf of,
ACM & A,
Chartered Accountants and Registered Auditors,
Windsor House,
15 Windsor Terrace,
Dún Laoghaire,
County Dublin,
A96 RF29.

2nd September, 2022.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

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.

Statement of Financial Activities

Financial year ended 31st December, 2021

	2021 Unrestricted funds €	2021 Total funds €	2020 Unrestricted funds €	2020 Total funds €
Income				
Research funds	-	-	-	-
Government grants	374,179	374,179	374,179	374,179
Bank interest	8	8	28	28
Total Incoming Resources	<u>374,187</u>	<u>374,178</u>	<u>361,207</u>	<u>361,207</u>
Expenditure on:				
Charitable activities	(404,568)	(404,568)	(349,398)	(349,398)
	<u>(404,568)</u>	<u>(404,568)</u>	<u>(349,398)</u>	<u>(349,398)</u>
Net incoming resources	(30,381)	(30,381)	11,809	11,809
Fund balances brought forward	232,313	232,313	220,504	220,504
	<u>201,932</u>	<u>201,932</u>	<u>232,313</u>	<u>232,313</u>

All the activities of the Company are from continuing operations.

The Company has no other recognised items of income and expenses other than the results for the financial year as set out above.

The Notes on pages 21 to 24 form part of these Financial Statements.

Balance Sheet

As at 31st December, 2021

		2021		2020	
	Note	€	€	€	€
Fixed assets					
Tangible assets	10	<u>769</u>	769	<u>1,347</u>	1,347
Current assets					
Debtors	11	19,769		5,505	
		<u>242,272</u>		<u>250,301</u>	
		262,041		255,806	
Creditors: amounts falling due within one year	12	<u>(48,363)</u>		<u>(24,840)</u>	
Net current assets			<u>213,678</u>		<u>230,966</u>
Total assets less current liabilities			<u>214,447</u>		<u>232,313</u>
Net assets			<u>214,447</u>		<u>232,313</u>
Funds					
General fund (unrestricted)	14		<u>214,447</u>		<u>232,313</u>
Shareholders' funds			<u>214,447</u>		<u>232,313</u>

These Financial Statements were approved by the Board of Directors on 2nd September, 2022 and signed on behalf of the Board of Directors by—

GERARD KELLY,
Chairperson of the Board of Directors.

DARRAGH JÁUREGUI-HOGAN,
Secretary.

Statement of Cash Flows

Financial year ended 31st December, 2021

	2021	2020
	€	€
Cash flows from operating activities		
(Deficit) / surplus for the financial year	(17,866)	11,809
<i>Adjustments for:</i>		
Depreciation for tangible assets	578	2,155
Government grant income	(12,515)	-
Other interest receivable and similar income	(8)	(28)
<i>Changes in:</i>		
Trade and other debtors	(1,264)	(167)
Trade and other creditors	23,532	(2,575)
Cash generated from operations	<u>(7,552)</u>	<u>11,194</u>
Interest received	8	28
Net cash (used in) / from operating activities	<u>(7,544)</u>	<u>11,222</u>
Cash flows from investing activities		
Purchase of tangible assets	-	(350)
Net cash from / (used in) investing activities	<u>-</u>	<u>(350)</u>
Cash flows from financing activities		
Government grant income	12,515	-
Net cash from financing activities	<u>12,515</u>	<u>-</u>
Net increase in cash and cash equivalents	4,971	10,872
Cash and cash equivalents at beginning of financial year	<u>520,301</u>	<u>239,429</u>
Cash and cash equivalents at end of financial year	<u>255,272</u>	<u>250,301</u>

Notes to the Financial Statements

Financial year ended 31st December, 2021

1. General information

The Company is a private company limited by guarantee not having a share capital, registered in Ireland. The address of the Registered Office is Windsor House, 15 Windsor Terrace, Dún Laoghaire, County Dublin, A96 RF29.

2. Statement of compliance

These Financial Statements have been prepared in compliance with F.R.S. 102 "The Financial Reporting Standard applicable in the U.K. and Republic of Ireland" and the Companies Act, 2014.

3. Accounting policies and measurement bases

Basis of preparation

The Financial Statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The Financial Statements are prepared in Euro, which is the functional currency of the entity.

Income

Income from government grants and similar income are accounted for when received.

Tangible assets

Tangible assets are initially recorded at cost and are subsequently stated at cost less any accumulated depreciation and impairment losses.

Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other comprehensive income and accumulated in capital and Reserves, except to the extent it reverses a revaluation decrease of the same asset previously recognised in income or expenditure. A decrease in the carrying amount of an asset as a result of revaluation is recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in capital and Reserves in respect of that asset. Where a revaluation decrease exceeds the accumulated revaluation gains accumulated in capital and Reserves in respect of that asset, the excess shall be recognised in income or expenditure.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures & Fittings	- 20%	straight line
Office Equipment	- 20%	straight line

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

Impairment

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

When it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets.

Financial instruments

A financial asset or a financial liability is recognised only when the Company becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Debt instruments are subsequently measured at amortised cost.

Where investments in non-convertible preference shares and non-puttable ordinary shares or preference shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income or expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in income or expenditure, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised income or expenditure immediately.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised in income or expenditure immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Income

Income arises from:

	2021	2020
	€	€
Government grants	374,179	361,179
Interest	8	28
	<u>374,187</u>	<u>361,207</u>

The whole of the turnover is attributable to the principal activity of the Company which is wholly undertaken in Ireland.

5. Other operating income

	2021	2020
	€	€
Other government grant income	<u>12,515</u>	<u>-</u>

6. Operating (deficit) / surplus

Operating (deficit) / surplus is stated after charging:

	2021	2020
	€	€
Depreciation of tangible assets	578	2,155
Fees payable for the audit of the Financial Statements	<u>7,300</u>	<u>6,819</u>

7. Staff costs

The average number of persons employed by the Company during the financial year, including the Directors, was as follows:

	2021	2020
	Number	Number
Management & Administrative (part-time)	2	2
Counsellors (part-time)	5	5
	<u>7</u>	<u>7</u>

The aggregate payroll costs incurred during the financial year were:

	2021	2020
	€	€
Wages and salaries	230,731	215,720
Social insurance costs	24,258	23,150
	<u>254,989</u>	<u>238,870</u>

8. Other interest receivable and similar income

	2021	2020
	€	€
	<u>8</u>	<u>28</u>

9. Appropriations of reserves

	2021	2020
	€	€
At the start of the financial year	232,313	220,504
(Deficit) / surplus for the financial year	(17,866)	11,809
At the end of the financial year	<u>214,447</u>	<u>232,313</u>

10. Tangible assets

	Fixtures & Fittings €	Office Equipment €	Total €
Cost			
At 1st January, 2021 and 31st December, 2021	<u>40,559</u>	<u>92,775</u>	<u>133,334</u>
Depreciation			
At 1st January, 2021	40,559	91,428	131,987
Charge for the financial year	-	578	578
At 31st December, 2021	<u>40,559</u>	<u>92,006</u>	<u>132,565</u>
Carrying amount			
At 31st December, 2021	-	<u>769</u>	<u>769</u>
At 31st December, 2020	-	<u>1,347</u>	<u>1,347</u>

11. Debtors

	2021	2020
	€	€
Other debtors	528	528
Prepayments	6,241	4,977
Accrued income	13,000	-
	<u>19,769</u>	<u>5,505</u>

12. Creditors: amounts falling due within one year

	2021	2020
	€	€
Trade creditors	8,612	3,957
Other creditors	2,406	3,608
Tax and social insurance:		
P.A.Y.E. and social welfare	10,833	6,407
Accruals	26,512	10,868
	<u>48,363</u>	<u>24,840</u>

13. Government grants

The amounts recognised in the Financial Statements for government grants are as follows:

	2021	2020
	€	€
Government grants realised to profit or loss	<u>12,515</u>	<u>-</u>

14. Reserves

Restricted funds	Opening balance	Income	Disbursement	Transfers	Closing balance
	€	€	€	€	€
Unrestricted funds	232,313	374,187	(404,568)	-	201,932
Total funds	<u>232,313</u>	<u>374,187</u>	<u>(404,568)</u>	<u>-</u>	<u>201,932</u>

15. Related party transactions

Key management includes the Board of Directors and all Members of the Charity's management. The compensation paid or payable to Key Management for employee services is shown below.

	2021	2020
	€	€
Key Management Compensation – salaries	<u>50,799</u>	<u>49,510</u>

16. Approval of Financial Statements

The Board of Directors approved these Financial Statements for issue on 2nd September, 2022.

Personnel

The management structure, professional advisers and bankers of NOVA Helpline are as follows:

BOARD OF DIRECTORS

Gerard Kelly (Chairperson)
Máiréad Quigley
Breda Lawless
Carmel McDonnell-Byrne
David Fox
Darragh Jáuregui-Hogan (Secretary)

STAFF

Service Manager
Office Administrator
Bookkeeper
5 Counsellors
7 Loca

STATUTORY AUDITORS

ACM & A, Chartered Accountants and Business Advisors,
15 Windsor Terrace, Dún Laoghaire, County Dublin, A96
RF29.

SOLICITORS

McCann FitzGerald L.L.P.,
Riverside One, Sir John Rogerson's Quay, Dublin 2, D02
X576.

BANKERS

Allied Irish Banks Public Limited Company,
7-12 Dame Street, Dublin 2, D02 KX20.

NOVA Helpline, trading as Connect.

Registered Office: 15 Windsor Terrace, Dún Laoghaire, County Dublin, A96 RF29.

Company Number 391684.

CHY Number 16047.

Charities Regulatory Authority Number 20056957.

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