

**NOVA Helpline
Annual Report, 2022**

connect

Professional Telephone Counselling & Support

Contents

Chairperson's Introduction.....	4
Service Manager's Report.....	5
Figures to the Service Manager's Report.....	7
Structure, Governance, and Management.....	10
Report of the Chairperson of the Audit & Finance Committee.....	10
Report of the Chairperson of the Strategic Planning Committee.....	11
Report of the Chairperson of the Human Resource Committee.....	12
Directors' Report.....	13
Directors' Responsibility Statement.....	17
Report on the Audit of the Financial Statements.....	17
Statement of Financial Activities.....	20
Balance Sheet.....	21
Statement of Cash Flows.....	Error! Bookmark not defined.
Notes to the Financial Statements.....	22
Detailed Income and Expenditure Account.....	25
Personnel.....	26

NOVA Helpline
trading as



Chairperson's Introduction

It is a pleasure to present the 2022 Annual Report and Financial Statements of NOVA Helpline, trading as Connect.

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 and relatives of people who have suffered abuse.

As we all know, the Covid-19 Pandemic continued to cause disruption to many services during 2022. However, Connect's services were not compromised as a blended model of office-based and remote working was introduced.

As part of Connect's Strategic Plan 2021 – 2025, a new and additional counselling pathway for eligible Callers was implemented during 2022. It streamlined counselling appointments with the introduction of a designated telephone line. A Case Manager was assigned, from within the existing staff, to complete intake assessments of new Callers wishing to avail of counselling.

The Board of Directors remain 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. We hope to recruit at least three new Directors in 2023 to further enhance the expertise required to keep our standards at this high level.

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. I particularly wish to extend my thanks to Ms. Breda Lawless who resigned from the Board in September 2022 and to wish her good health and happiness in the future. Breda gave outstanding service in a voluntary capacity for over 10 years.

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 2022

Connect offers out-of-hours telephone counselling and assistance to adults who have experienced childhood abuse, trauma, or neglect. During 2022, our Service was available from Wednesday to Sunday, between 6.00 p.m. and 10.00 p.m.

Our dedicated Counselling Team consists of highly experienced and accredited counsellors who are committed to their work with our Organisation. At Connect, our counsellors possess a diverse range of skills and utilise an integrative model of counselling that incorporates various psychotherapeutic approaches to support our Service Users.

Service Provision

"As-needed" support

Connect Counselling 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 refers 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 tele-counselling 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 2022 were supportive (83%) comprising largely of "As-needed" calls (47%), 34% of calls were recorded as therapeutic counselling and 2% were information calls. Hang-ups, silent and hoax calls accounted for 17% of calls in 2022.

Call Data

There was an 8% decrease in the number of calls to Connect in 2022 compared with 2021.

The Counselling Team answered 4,444 calls during opening hours, January to December 2022. The demand for the Service is evident by the number of calls to the Service when closed, and a large number of calls unanswered when the line was busy. The Counselling Team answered on average 20 calls each evening during opening hours. The Team endeavour to answer calls promptly while not compromising Callers' experience during active calls. In 2022, the average call duration was 25 minutes and 13 seconds; while the average wait time for an answered call was 1 minute and 43 seconds. (See Figure 1.)

Gender Profiles of Callers

In 2022, a consistent pattern emerged where females were the predominant users of the Service. Although

there was an increase in the number of male callers compared to 2021, it was still surpassed by female Callers. The percentage of male callers rose from 29% in the previous year to 48% in 2022, while female callers accounted for 51%. A small portion of callers, 1%, identified as transgender. (See Figure 2.)

Age Profiles

When Callers first contact Connect, they are requested to share demographic details, with a firm assurance that no identifiable information is required since the Service guarantees anonymity. It is not necessary for Callers to provide their birth date or age, but they may indicate their age group if they wish. In relation to age distribution, the majority of individuals who sought assistance from Connect in 2022 were aged between 51 and 60 years (29%). Callers aged between 41 and 50 years accounted for 24% of total calls received, while those aged above 61 accounted for approximately 17% of all callers to the Service, 11% of callers were aged between 19 and 30 years, 19% reported to be in the 31-40 year old age group.

Abuse Context

Callers to the Service report experiencing abuse at home, in their communities, or during their time in institutions. There was a large number of Callers reported experiencing abuse in the family home (74%), community abuse was reported by 23%, clerical abuse was reported by 2%, and institutional abuse was reported by 1% of Callers during 2022.

Location of Callers

In 2022, the service was open 20 hours weekly, from 6.00 p.m. to 10.00 p.m., Wednesday to Sunday. On average, the Connect Counselling Team answered 19 calls each night. Among all regions in the country, individuals residing in Leinster made the most frequent use of this Service. Despite its availability to residents of the United Kingdom of Great Britain and Northern Ireland, there has been comparatively less demand for the service from these areas. (See Figure 3.)

Referrals to the Service

Callers phoning Connect during 2022 were signposted from other support organisations, primarily from the Samaritans (24%), followed by the National Counselling Service (17%), the Health Service Executive (14%), media outlets (9%), and others self-referred via the Internet (9%). The remaining 27% of new Callers became aware of the Service from friends, relatives, private counsellors, general medical practitioners, allied health professionals and members of the Garda Síochána. (See Figure 4.)

Key Developments in 2022

Staffing

A hybrid model of work was in place in 2022, combining remote work with office-based work. In mid-2022, discussions with the Board of Directors commenced regarding a transition to complete remote working by 2023. The Office Administrator and the Service Manager maintained weekly meetings during 2022. Monthly team and clinical meetings were held on a monthly basis; both in person and online.

Clinical governance

The Counselling Team availed of both monthly external supervision and group supervision five times per year. Monthly team and clinical meetings continued in 2022 both in person and online.

Case management

In May 2022, a new position of Case Manager was introduced on a trial basis for three months, which was later extended. The primary responsibility of the Case Manager is to conduct a structured intake assessment for new Callers in order to identify their needs and provide appropriate support. To promote operational and clinical excellence, a well-structured case management protocol was implemented in alignment with the goals outlined in the draft Strategic Plan for 2022-2024.

The duties and tasks of the Case Manager encompass various aspects:

First, they are tasked with conducting assessments of all new Callers to ensure that the telephone counselling service can effectively meet their needs while maintaining clinical safety—a process similar to a face-to-face counselling intake assessment. This initial assessment captures crucial data. Furthermore, measures of depression, anxiety, and quality of life form an integral part of this comprehensive assessment.

Additionally, the Case Manager liaises with the Service Manager and Counselling Team to facilitate effective caseload management. This ensures efficient co-ordination among the Counselling Team in providing essential support services.

Between 1st May and 31st December, there were 87 new Callers referred from the Counselling Team to the Case Manager for an intake assessment. 50% of Callers referred were assigned to a counsellor. (See Figure 5.)

Health Service Executive Service Level Agreement and Review Meeting

NOVA Helpline, trading as Connect Counselling, is solely funded by the Health Service Executive. Each year in January, an application for funding and a Service Level Agreement are completed. The Service Level Agreement

was approved in February 2022 by the Health Service Executive Case Manager and Connect's Service Manager. The funding amount remained unchanged from 2021. Throughout 2022, payments from the Health Service Executive to NOVA Helpline were made on a quarterly basis. In November 2022, the annual Review Meeting with the Health Service Executive took place at their offices on Ormond Quay, Dublin 1 and was attended by the Chairperson of the Board of Directors, the Company Secretary, and Service Manager of Connect Counselling.

Information technology and telephony

Throughout 2022, Capel Communications remained committed to delivering telephone services and support. Notably, there was a change in I.T. support providers from Radius Technologies to Tier3Tech.

Extension of service I

The Service extended opening times during the Christmas period 2022. Opening seven days per week from 15th December until 1st January from 6.00 p.m. to 10.00 p.m. Cavanagh Communications will publish a press release in early December to advertise the Christmas opening times. The Company's Website will be updated to reflect the change of opening times.

Extension of service II

Opening hours for the Service were extended until midnight for two nights (2nd and 9th March) as the *Dirty Laundries* programme was shown on RTÉ1.

Christmas period

The Service was extended to seven days per week, for a two-week period at Christmas; from mid-December 2022 until 2nd January, 2023.

Media and communications

Cavanagh Communications circulated press releases in relation to the extension of Service to print and online media, in addition to RTÉ radio and television.

Governance

The Service Manager continued to work with the Strategic Planning Committee in relation to operational and clinical goals and objectives for 2022-2024.

Figures to the Service Manager's Report

Figure 1a: Calls to the Service in 2022, compared with 2021. (Chart.)

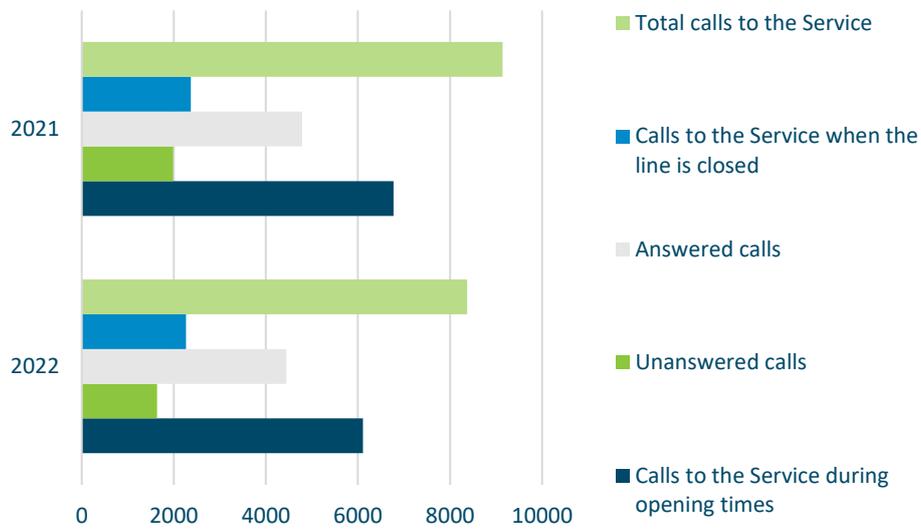
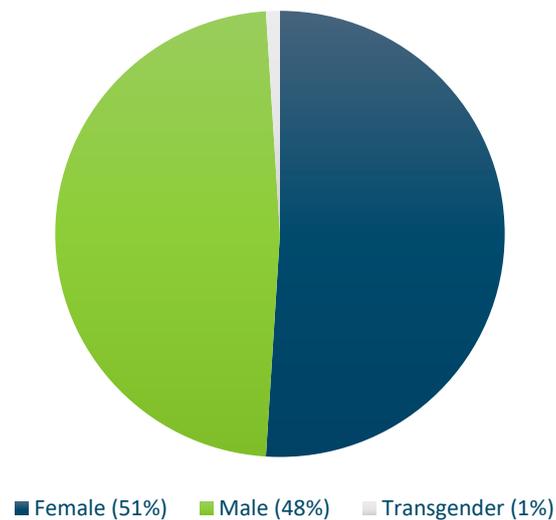


Figure 1b: Calls to the Service in 2022, compared with 2021. (Data.)

	Calls to the Service during opening times	Unanswered calls	Answered calls	Calls to the Service when the line is closed	Total calls to the Service
2022	6,107	1,663 ¹	4,444	2,266	8,373
2021	6,772	1,984	4,788	2,372	9,144

Figure 2: Breakdown of Caller gender.



¹ Unanswered calls include abandoned calls, with an average wait time of 18 seconds. Callers typically engage in repeat calling until connected with a counsellor. Unanswered calls also include failed incoming, missed or dropped calls.

Figure 3a: Location of Callers. (Chart.)

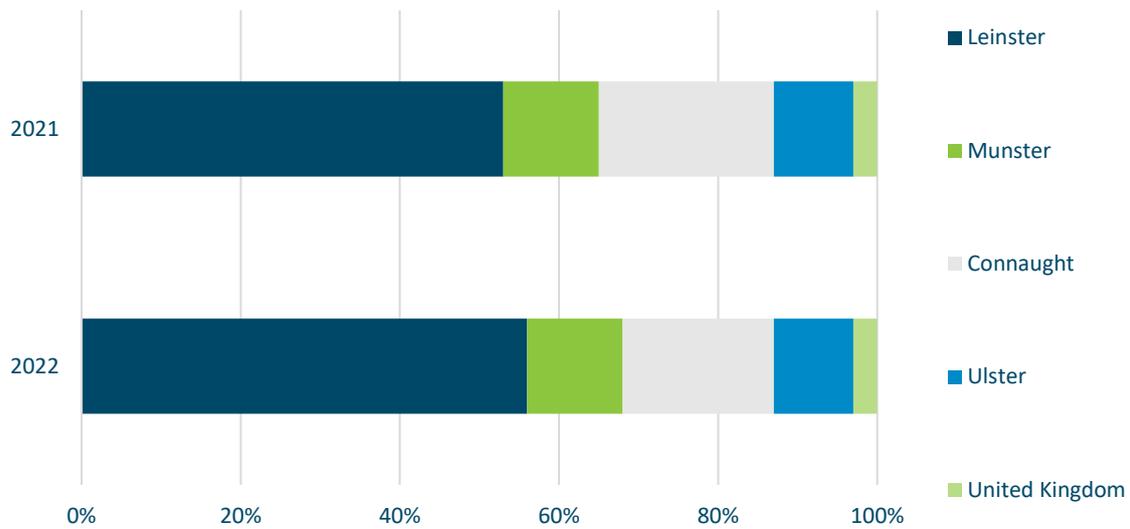


Figure 3b: Location of Callers. (Data.)

	Leinster	Munster	Connaught	Ulster	United Kingdom
2022	56%	12%	19%	10%	3%
2021	53%	12%	22%	10%	3%

Figure 4a: Referral source. (Chart.)

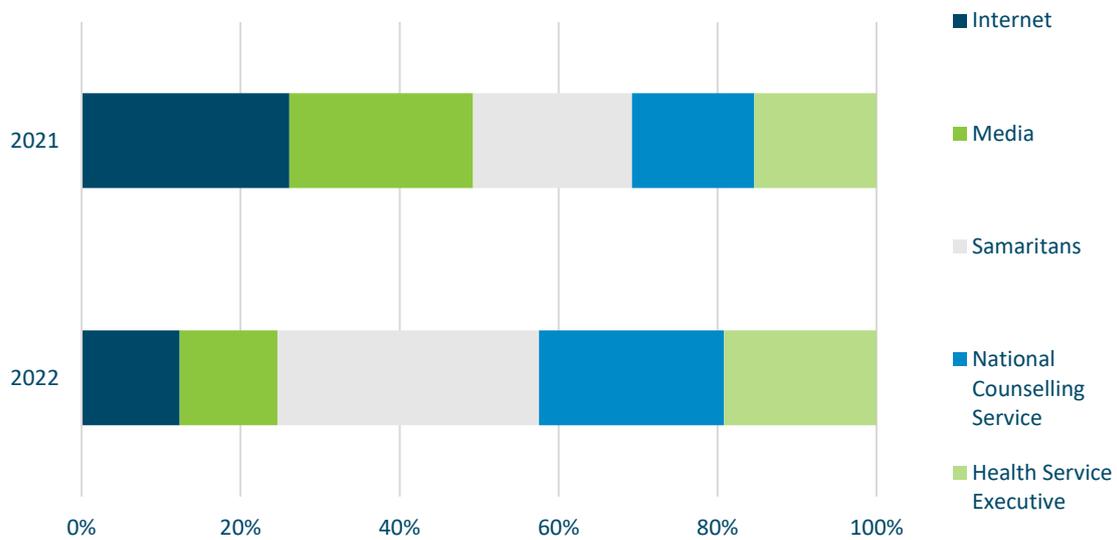


Figure 4b: Referral source. (Data.)

	Internet	Media	Samaritans	National Counselling Service	Health Service Executive
2022	9%	9%	24%	17%	14%
2021	17%	15%	13%	10%	10%

Figure 5: Calls referred to the Case Manager from May to December 2022.

Callers referred for intake assessments	93
Signposted to another organisation	1
Did not attend appointment	41
Callers assigned to a counsellor	46
Callers ineligible for the Service	3
Callers signposted to the "if and when" Service	2

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

Purpose

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.

Membership

The Membership of the Committee consists of Gerard Kelly (Chairperson), Darragh Jáuregui-Hogan, and Ms. Nuala Phelan (Bookkeeper to the Company).

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

The Committee met four times (a mixture of online and face-to-face) in the period from September 2022 to August 2023. The key areas addressed were:

- Review and consideration of the financial performance of the Organisation through 2023;
- Consideration of the funding implications for pilot projects proposed in the *Strategic Plan*;
- Review of the 2022 Statutory Financial Statements and Statutory Audit;
- Meeting with Funder to provide an overview of the level of service provided and to advise of service developments proposed for 2023;
- Review of internal processes and controls; and
- Approval of expenses of the Service Manager, in line with the Organisation's Policy.

Report of the Chairperson of the Strategic Planning Committee

The Strategic Planning Committee of the Board of Directors, was established in 2022 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 developed a comprehensive Strategic Plan, which was approved by the Board of Directors in May 2022. The objectives of the Strategic Plan for 2022-2025 were as follows:

- Achieve clinical excellence;
- Achieve operational excellence;
- Promotion of the Organisation and the service; and
- Deliver a dynamic and a sustainable Organisation.

During the reporting period, a number of specific initiatives identified in the Plan were actioned or planned. Progress has been made across each of the four pillars of the Plan as listed above. For example, opening hours of the service to Callers was extended on a trial basis to seven-day operation.

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

This is still under review with a view to a possible permanent arrangement later this year, subject to funding. Also, in a bid to connect with younger potential Callers, a text-based mobile service is under active consideration by the Service Manager with a view to rolling out a pilot service later in 2023.

The Plan also envisaged a move to a blended working from home policy for Staff. This proved to be very successful and popular with the Staff, with no negative impact on the Service. As a result, we plan to move to 100% working from home with a view to exiting our premises in The Capel Building, thereby realising associated savings in rent and communications costs.

It is planned to revisit the strategy in the fourth quarter of 2023 in the light of the successful implementation of the 2022-2025 iteration, in order to identify further Service improvements for implementation in the 2024-2027 timeframe.

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, the *Employee Handbook*, policies and procedures and employment contracts. Priority was given to those policies identified by the Service Manager as critical. The composition of the Committee was agreed by the Board of Directors as consisting of Breda Lawless (Chairperson; retired, 19th September, 2022), David Fox (Secretary), and Darragh Jáuregui-Hogan (Chairperson since 19th September, 2022).

During the course of 2022, priority was given to those outstanding policies in the *Employee Handbook*. In particular, it was resolved that the *Employee Handbook*

should consolidate the existing policies and procedures, employee handbook, and health and safety manual. Six Meetings of the Committee were convened in 2022 for this purpose and for the making, and approval, of alterations to the draft *Handbook*. Given the magnitude of this exercise, it is envisaged that the *Employee Handbook* will be submitted to the Board of Directors for approval.

The Service Manager's annual appraisal was completed in April 2022 by the Chairperson of the Committee. The appraisal considered challenges and opportunities over previous 12 months, achievements acknowledged and noted, and objectives for the following 12 months were outlined. The appraisal was noted by the Chairperson of the Board of Directors and filed accordingly.

DARRAGH JÁUREGUI-HOGAN,
Chairperson of the Human Resources Committee,
NOVA Helpline, trading as Connect.

Directors' Report

The Directors present their Annual Report and the audited Financial Statements of the Company for the financial year ended 31st December, 2022.

The Financial Statements are prepared in accordance with the Companies Act, 2014, *FRS 102: The Financial Reporting Standard applicable in the UK 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 UK and Republic of Ireland (FRS 102). The Directors' Report contains the information required to be provided in the Directors' Annual Report under the Statement of Recommended Practice (SORP) 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, 2022.

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 UK and Republic of Ireland (FRS 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 (Retired on 19 September 2022);
- Mr. Gerard Kelly;
- Ms. Mairéad Quigley;
- Mr. David Fox; and
- Mr. Darragh Jáuregui-Hogan.

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:

- Mr. Darragh Jáuregui-Hogan.

Principal Activities

The Organisation operates under the name Connect, Professional Telephone Counselling and Support (Connect). The Service 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 funded 100% 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 CHY Number is CHY 16047 and is registered with the Charities Regulatory Authority, 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 into 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 four times in 2022 (2021: 5). 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.

Business Review

Activities, Achievements and Performance

Connect provides support for any adult survivor of childhood abuse, trauma, or neglect. This includes abuse that may have taken place in the home, in the community or in an institutional setting. The Freephone service is available for people living in the Republic of Ireland as well as people in the United Kingdom and Northern Ireland.

In 2022, the Service was open 20 hours weekly, 6.00 p.m. to 10.00 p.m., Wednesday through Sunday. On average, the Connect Counselling Team answered up to 23/24 calls each night, with the majority of Callers phoning from Ireland and smaller numbers calling from Northern Ireland and the United Kingdom.

A blended model of office-based and remote working was introduced in 2022. Staff reported increased wellbeing and greater work-life balance with this initiative. The operational function of Connect was not compromised during this time, as all Staff were equipped to work remotely and interact as a team during working hours via Microsoft Teams.

Regular Team and Clinical Meetings were held throughout the year in person and clinical supervision continued in a hybrid form, online and in person throughout the year.

There were 8,373 calls to Connect in 2022, 6,107 calls were received during opening hours. (See Table 1 for further details.)

The Counselling Team answered 4,444 calls during 2022. There was an increase in the number of male Callers in 2022 (48%) compared to previous years, 51%

of Callers were female and 1% of Callers identified as transgender.

The most frequently-cited abuse experience was reportedly from a family member (74%); 23% of Callers experienced abuse in the community, 2% from a member of the clergy and 1% within an institutional setting.

Connect remains an important service to Callers located in city areas, Dublin (49%), Cork (12%) and Galway (9%). The Service was utilised from Callers throughout the four provinces, Leinster (56%), Connaught (19%) Munster (12%) and Ulster (10%). 3% of calls were received from people living in the United Kingdom during 2022.

Callers phoning Connect during 2022 were signposted from other support organisations, primarily from the Samaritans (24%), followed by the National Counselling Service (17%), the Health Service Executive (14%), media outlets (9%), and others self-referred via the Internet (9%). The remaining 27% of new Callers became aware of the Service from friends, relatives, private counsellors, general medical practitioners, allied health professionals and members of An Garda Síochána.

Likely future developments

In line with the objectives outlined in the *Strategic Plan, 2020-2024*, and in recognition of the number of calls to the Service when closed (see Table 1), opening hours for the Service will extend to seven evenings per week commencing 1st January, 2023. A pilot project of digital text-based support will be introduced in 2023.

Financial Review

Results for the year ended 31st December, 2022

The Statement of Financial Activities and Balance Sheet for the year ended 31st December, 2022 are set out on pages 22 and 24, 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, the Chairperson of the Board of Directors and the Service Manager.

Financial Results

At the end of the year, the Company has assets of €285,386 and liabilities of €22,482. The net assets of the Company have increased by €48,457.

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 that 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 that the key risks and uncertainties 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 that 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 SORP (FRS 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 the 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 Tuesday, 18th July, 2023, 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 Company 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 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 (the "Company") for the financial year ended 31st December, 2022; which comprise the Statement of Financial Activities, Statement of Income and Retained Earnings, the Balance Sheet and 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 *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 31st December, 2022 and of its surplus for the financial 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 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.

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 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.

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.

EDMOND CANNON.

For, and on behalf of,

A.C.M. & A.,

Chartered Accountants and Registered Auditors,

Windsor House,

15 Windsor Terrace,

Dún Laoghaire,

County Dublin,

A96 RF29.

18th July, 2023.

Statement of Financial Activities

Financial year ended 31st December, 2022

	2022 Unrestricted funds €	2022 Total funds €	2021 Unrestricted funds €	2021 Total funds €
Income				
Research funds	-	-	-	-
Government grants	379,053	379,053	374,179	374,179
Bank interest	-	-	8	8
Total Incoming Resources	<u>379,053</u>	<u>379,053</u>	<u>374,187</u>	<u>374,187</u>
Expenditure on:				
Charitable activities	(330,596)	(330,596)	(404,568)	(404,568)
	<u>(330,596)</u>	<u>(330,596)</u>	<u>(404,568)</u>	<u>(404,568)</u>
Net incoming resources	48,457	48,457	(30,381)	(30,381)
Fund balances brought forward	214,447	214,447	232,313	232,313
	<u>262,904</u>	<u>262,904</u>	<u>201,932</u>	<u>201,932</u>

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 22 to 24 form part of these Financial Statements.

Balance Sheet

As at 31st December, 2022

		2022		2021	
	Note	€	€	€	€
Fixed assets					
Tangible assets	7	<u>5,882</u>	<u>5,882</u>	<u>769</u>	<u>769</u>
Current assets					
Debtors	8	36,697		19,769	
Cash at Bank and in hand		<u>242,807</u>		<u>242,272</u>	
		279,504		262,041	
Creditors: amounts falling due within one year					
	9	<u>(22,482)</u>		<u>(48,363)</u>	
Net current assets			<u>257,022</u>		<u>213,678</u>
Total assets less current liabilities			<u>262,904</u>		<u>214,447</u>
Net assets			<u>262,904</u>		<u>214,447</u>
Funds					
General fund (unrestricted)			<u>262,904</u>		<u>214,447</u>
Members' funds			<u>262,904</u>		<u>214,447</u>

These Financial Statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with Section 1A of FRS 102: *The Financial Reporting Standard applicable in the UK and Republic of Ireland*.

The Notes on pages 22 to 24 form part of these Financial Statements.

These Financial Statements were approved by the Board of Directors on Tuesday, 18th July, 2023 and signed on behalf of the Board of Directors by—

GERARD KELLY,
Chairperson of the Board of Directors.

DARRAGH JÁUREGUI-HOGAN,
Secretary.

Notes to the Financial Statements

Financial year ended 31st December, 2022

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 re-valuation 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.

Going concern

The Board of Directors confirms its assumption that the Company is a going concern and no significant uncertainty exists in this respect. This assumption is based on the budget for 2023 and the Company's forecast for the following year.

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 re-valued amounts are recorded at the fair value at the date of re-valuation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset, as a result of a re-valuation, is recognised in other comprehensive income and accumulated in capital and Reserves; except to the extent it reverses a re-valuation decrease of the same asset previously recognised in income or expenditure. A decrease in the carrying amount of an asset as a result of re-valuation is recognised in other comprehensive income to the extent of any previously recognised re-valuation increase accumulated in capital and Reserves in respect of that asset. Where a re-valuation decrease exceeds the accumulated re-valuation 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 in 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. Limited by guarantee

The Company is limited by guarantee and does not have a share capital.

5. Staff costs

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

	2022	2021
	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:

	2022	2021
	€	€
Wages and salaries	204,596	230,731
Social insurance costs	22,760	24,258
	<u>227,356</u>	<u>254,989</u>

6. Appropriations of Reserves

	2022	2021
	€	€
At the start of the financial year	214,447	232,313
Surplus / (Deficit) for the financial year	48,457	(17,866)
At the end of the financial year	262,904	214,447

7. Tangible assets

	Fixtures & Fittings €	Office Equipment €	Total €
Cost			
At 1st January, 2022	40,559	92,775	133,334
Additions	-	6,034	6,034
At 31st December, 2022	40,559	98,809	139,368
Depreciation			
At 1st January, 2022	40,559	92,006	132,565
Charge for the financial year	-	921	921
At 31st December, 2022	40,559	92,927	133,486
Carrying amount			
At 31st December, 2022	-	5,882	5,882
At 31st December, 2021	-	769	769

8. Debtors

	2022	2021
	€	€
Other debtors	19,830	528
Pre-payments	3,893	6,241
Accrued income	12,974	13,000
	36,697	19,769

9. Creditors: amounts falling due within one year

	2022	2021
	€	€
Trade creditors	7,334	8,612
Other creditors, including tax and social insurance	4,183	13,239
Accruals	10,965	26,512
	22,482	48,363

10. Related party transactions

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

	2022	2021
	€	€
Key Management Compensation – salaries	44,798	50,799

11. Approval of Financial Statements

The Board of Directors approved these Financial Statements for issue on Tuesday, 18th July, 2023.

Detailed Income and Expenditure Account

Financial year ended 31st December, 2022

(This page does not form part of the Statutory Financial Statements)

	2022	2021
	€	€
Income		
Income	379,053	374,179
	<u>379,053</u>	<u>374,179</u>
Gross profit	<u>379,053</u>	<u>374,179</u>
Administrative expenses		
Wages and salaries	204,596	230,731
Employer's P.R.S.I. contributions	22,760	24,258
P.R.S.I. refunds of earlier years	(19,302)	-
Recruitment expenses	1,053	4,000
Mother and Baby Home service extension	-	13,035
Staff training	831	513
Supervision	8,395	6,155
Loca	18,562	13,447
Client assessments / Clinical Lead	3,840	-
Rent payable	26,545	26,545
Service charges	5,515	4,959
Insurance	2,394	2,284
Light and heat	1,963	1,890
Cleaning	1,062	-
Printing, postage and stationery	2,440	2,960
Public awareness / education	418	261
Telephone	19,154	23,289
Computer costs	19,576	21,824
Legal and professional	(880)	10,936
Consultancy fees	-	2,806
Accountancy fees	3,413	3,780
Auditor's remuneration	6,170	7,300
Bank charges	496	428
General expenses	334	2,259
Subscriptions	330	330
Depreciation of tangible assets	921	578
	<u>330,596</u>	<u>404,568</u>
Other operating income		
Government grants received	-	12,515
	<u>-</u>	<u>12,515</u>
Operating surplus / (deficit)	48,457	(17,874)
Other interest receivable and similar income	-	8
Net surplus / (deficit)	<u>48,457</u>	<u>(17,866)</u>

Personnel

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

BOARD OF DIRECTORS

Gerard Kelly (Chairperson)
Breda Lawless (Retired 19th September, 2022)
Máiréad Quigley
Carmel McDonnell-Byrne
David Fox
Darragh Jáuregui-Hogan (Secretary)

STAFF

Service Manager
Office Administrator
5 Counsellors
7 Loca

STATUTORY AUDITORS

A.C.M. & 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: 89 Saint Attracta Road, Cabra, Dublin 7, D07 X4P2.

Postal Address: P.O. Box 10708, Dublin 7.

Company Number 391684.

CHY Number 16047.

Charities Regulatory Authority Number 20056957.

© NOVA Helpline, 2023. All rights reserved.