



connect

Professional Telephone Counselling & Support

**NOVA Helpline
Annual Report, 2023**

Contents

Chairpersons Introduction.....	4
Service Director's Report.....	5
Figures to the Service Director's Report.....	7
Structure, Governance, and Management	12
Report of the Chairperson of the Audit & Finance Committee	12
Report of the Chairperson of the Strategic Planning Committee.....	13
Report of the Chairperson of the Human Resources Committee	14
Directors' Report	15
Directors' Responsibilities Statement	19
Report on the Statutory Audit of the Financial Statements.....	19
Statement of Financial Activities	22
Statement of Financial Position.....	23
Notes to the Financial Statements	24
Statement of Income and Expenditure	28
Personnel.....	29

NOVA Helpline
trading as



Chairpersons Introduction

It gives me great pleasure to present the 2023 Annual Report and Financial Statements of NOVA Helpline, trading as Connect. The document provides an overview of the important work carried out by Connect in providing 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.

The new and additional counselling pathway for eligible Callers implemented during 2022 was evaluated and continued during 2023. 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.

Connect is always reviewing its Service and how that Service is delivered. During Covid, our Service was provided by remote working, and it worked very well. We introduced a blended model of working during 2022. Due to the ever-increasing financial cost of maintaining an office based in central Dublin, the Board of Directors decided to offer remote working to its employees in 2023. The Service is working really well. Absenteeism is at an all-time low and retention and recruitment of staff has been enhanced.

Governance is very important within our Organisation. We established three Committees to

support the work of the Service Director in relation to management issues and to ensure that the Board of Directors was in receipt of all information via Committee Reports at Meetings of the Board of Directors. In order to populate these Committees, we recruited six new Directors in 2023. This will further enhance the expertise required to keep our standards at a high level. 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.

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 like to say a fond farewell to the staff who left us during 2023 and a big welcome to our new employees.

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 Director's Report

Overview

Connect Telephone Counselling and Support is a valuable resource for adult Survivors of childhood abuse, trauma, and neglect. This Service extends its support to individuals who have experienced childhood abuse within their homes, communities, or institutional settings. In 2023, the Freephone Service was accessible to residents of the Republic of Ireland, as well as those in the United Kingdom and Northern Ireland.

The Service operated for 28 hours per week, from 6.00 p.m. to 10.00 p.m. every evening.

Service Provision

The Connect Team answered, on average, 18 calls each night. The majority of these calls were from Ireland; while fewer calls were received from Northern Ireland and elsewhere in the United Kingdom. The Team endeavour to answer calls promptly, while not compromising Callers' experience during active calls. In 2023, the average call duration was 29 minutes and 6 seconds, while the average wait time for an answered call was 1 minute and 12 seconds.

In 2023, Connect expanded its services to operate seven evenings per week. The Organisation experienced a significant increase in call volume, with a total of 8,516 calls received in 2023. This marked a 1.7% rise in the overall number of calls compared to the previous year. Additionally, there was a substantial growth of 21% in the number of calls answered during 2023, compared to the previous year. For detailed information, see *Figure 1* in the *Figures to the Service Director's Report*. The number of individual callers to the Service in 2023 was 5,049.

Caller Profile

In 2023, a consistent pattern emerged where females were the predominant users of the Service. The percentage of male Callers decreased from 48% in the previous year to 32% in 2023; while female Callers accounted for 67%. A small portion of Callers, at 1%, identified as transgender. For detailed information, see *Figure 2* in the *Figures to the Service Director's Report*.

Abuse Context

Survivors of childhood abuse contacting our Service disclose abuse occurring in homes, in communities, and in the former Institutions. In 2023, a significant majority (78%) reported familial abuse, while 13% experienced abuse within their community. Notably, 2% of Callers revealed abuse in Mother and Baby homes. Clerical abuse accounted for 2% of reports, and 5% of Survivors disclosed institutional abuse. These statistics from 2023 underscore the pervasive nature of abuse across various settings, highlighting the need for the provision of continued support to our Callers.

Caller Location

Connect continues to be a valuable resource for individuals residing in urban areas such as Dublin, Cork, Galway, and Sligo.

This Service has been utilised by Callers from all four provinces of Ireland; Leinster (54%), Munster (22%), Connaught (16%), and Ulster (6%). 2% of calls received during 2023 came from individuals living in the United Kingdom. For detailed information, see *Figure 3* in the *Figures to the Service Director's Report*.

Referral Source

Callers who contacted our helpline in 2023 were directed to us from various support organisations; namely, the Samaritans (22%), the National Counselling Service (12%), the Health Service Executive (11%), self-referred via our website (19%), and media outlets (6%).

The remaining 30% of Callers became aware of the service from friends, relatives, private counsellors, general medical practitioners, allied health professionals, and members of the Garda Síochána. For detailed information, see *Figure 4* in the *Figures to the Service Director's Report*.

Case Management

The Case Management Initiative, launched in May 2022, continues to be a cornerstone of our operations in 2023. Our Case Manager's primary duty is conducting comprehensive intake assessments for new Callers, ensuring their needs are identified and addressed effectively. To uphold our commitment to operational and clinical excellence, Connect implemented a robust case management protocol; aligning with the objectives outlined in our *Strategic Plan, 2020-2024*.

The Case Manager's responsibilities encompass critical functions. Primarily, they conduct thorough assessments of new Callers, ensuring the telephone counselling Service meets their needs while maintaining clinical safety—mirroring face-to-face intake procedures. This crucial process captures essential data, including comprehensive measures of depression, anxiety, and quality of life.

The Case Manager collaborates closely with the Service Director and Counselling Team, facilitating effective caseload management. This co-ordination ensures the Team provides vital support services efficiently.

From 1st January, 2023 to 31st December, 2023, 168 Callers were referred for intake assessment. Notably, 76% of assessed Callers were successfully assigned to a Counsellor. For detailed information, see *Figure 5* in the *Figures to the Service Director's Report*.

This data underscores our commitment to providing accessible, high-quality support for adult Survivors of childhood abuse, trauma and neglect.

Staff

Connect employs a Service Director and an Office Administrator to ensure seamless operations. Our Counselling Team comprises highly qualified, accredited professionals who demonstrate unwavering commitment to our Organisation's mission. At Connect, we take pride in our Counsellors' diverse skill set and their utilisation of an integrative counselling model. This approach incorporates various evidence-based psychotherapeutic approaches to provide comprehensive support to our Callers.

In June 2023, the Organisation implemented a complete remote working arrangement, leading to the non-renewal of the lease for our City Centre Office in Dublin. Employees have reported improved wellbeing and a better work-life balance as a result of this initiative. The transition to full remote working did not compromise the operational function of Connect, as the Service had already been using a combination of office-based and remote working in the previous year.

To facilitate effective communication, a reliable system using Microsoft Teams was established for staff to interact with each other and their manager. Throughout 2023, no issues were reported. Call monitoring is handled by the telephone provider, Capel Communications, utilising an excellent and user-friendly system that enables Counsellors to monitor incoming calls, waiting calls, and staff availability for calls.

Clinical Governance

Throughout 2023, our dedicated Team demonstrated an unwavering commitment to excellence in providing support to our Callers and the maintenance of the Service. Monthly Team and Clinical Meetings were conducted over eleven months. The Counselling Team, integral to our support services, engaged in individual supervision every five weeks; maintaining the highest standards of care. Additionally, they participated in five

group supervision sessions throughout the year, fostering collaborative learning and enhancing our collective expertise in mental health and wellbeing.

Health Service Executive Service Level Agreement and Review Meeting

NOVA Helpline, trading as Connect, receives full funding from the Health Service Executive. Each January, we submit a funding application and Service Level Agreement. In February 2023, the Health Service Executive's Case Manager and Connect's Service Director approved the Service Level Agreement, maintaining the 2022 funding level. The Health Service Executive disbursed payments quarterly throughout 2023. In November 2023, the annual Health Service Executive review meeting was convened online, attended by Connect's Chairperson of the Board of Directors, its Secretary, and the Service Director.

Information Technology and Telephony

Capel Communications continued to provide reliable telephone services and support in 2023. Tier3Tech handled our information technology support needs throughout the year.

Media and Communications

Cavanagh Communications distributed press releases about our Service expansion to print and online media, as well as to Raidió Teilifís Éireann's radio and television media.

Governance

The Service Director collaborated with the Strategic Planning Committee of the Board of Directors to advance operational and clinical goals for 2022-2024, ensuring our commitment and provision of support to adult Survivors of childhood abuse remains impactful.

Figures to the Service Director's Report

	Calls to the Service during opening hours	Answered calls	Unanswered calls ¹	Calls to the Service when the line is closed	Total calls to the Service
2023	7,768	6,942	826	748	8,516
2022	6,107	4,444	1,663	2,266	8,373

Figure 1: Calls to the Service in 2023, compared with 2022. (Data.)

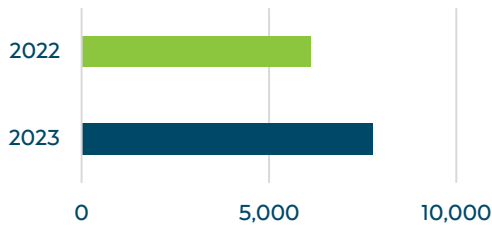


Figure 1a: Calls to the Service during opening hours in 2023, compared with 2022. (Chart.)

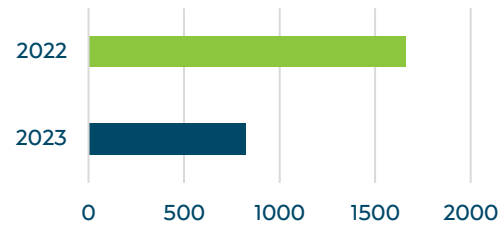


Figure 1c: Unanswered calls in 2023, compared with 2022. (Chart.)

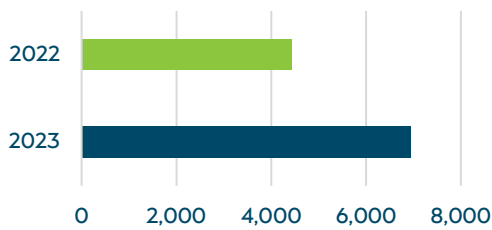


Figure 1b: Answered calls in 2023, compared with 2022. (Chart.)

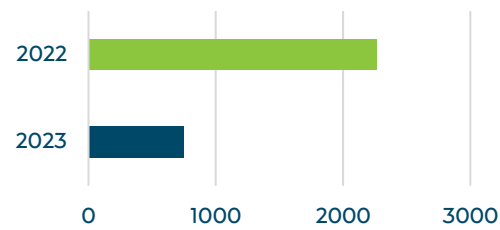


Figure 1d: Calls to the Service when the line is closed in 2023, compared with 2022. (Chart.)

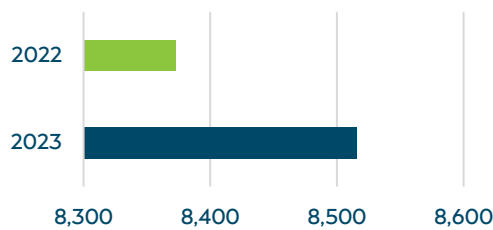


Figure 1e: Total calls to the Service in 2023, compared with 2022. (Chart.)

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

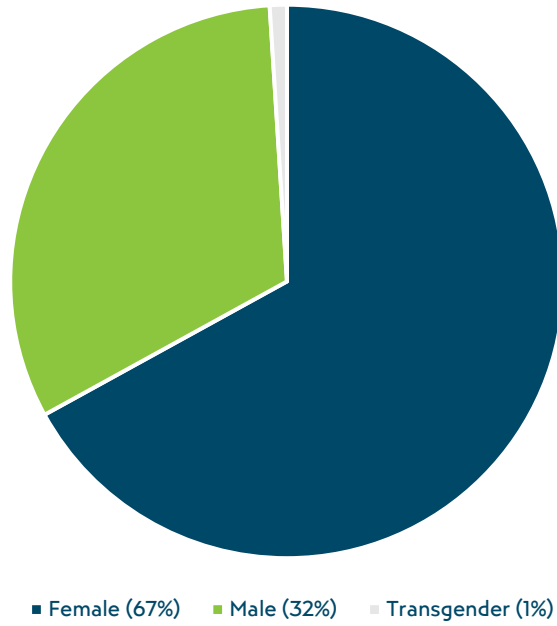


Figure 2a: Breakdown of Caller gender in 2023. (Chart.)

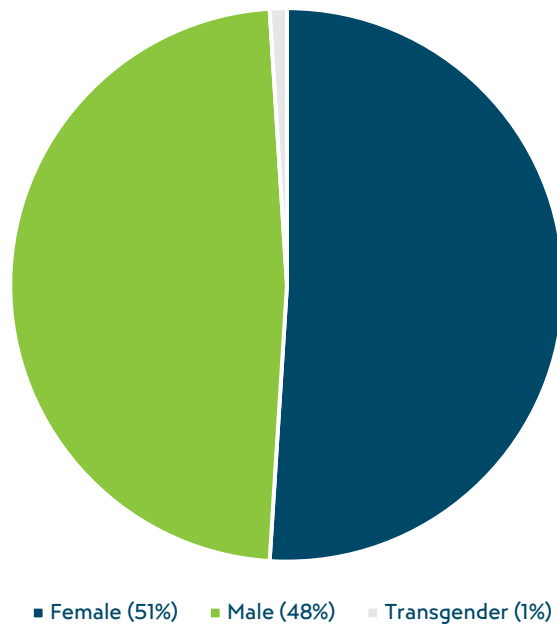


Figure 2b: Breakdown of Caller gender in 2022. (Chart.)

	Leinster	Munster	Connaught	Ulster	United Kingdom
2023	54%	22%	16%	6%	2%
2022	56%	12%	19%	10%	3%

Figure 3a: Caller location in 2023, compared to 2022. (Data.)

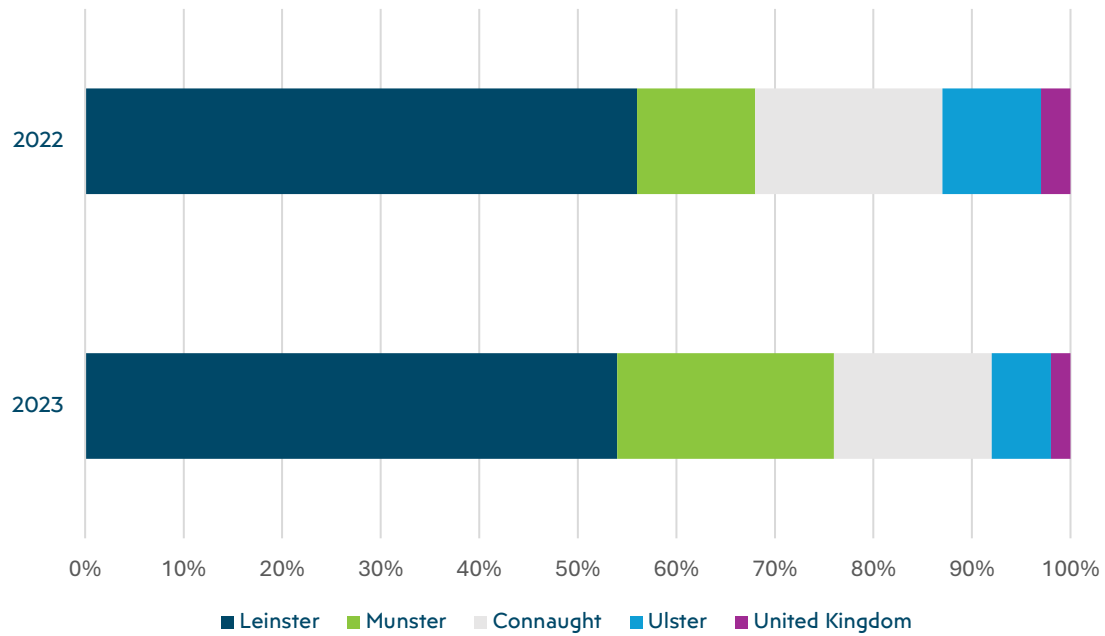


Figure 3b: Caller location in 2023, compared to 2022. (Chart.)

	Samaritans	National Counselling Service	Health Service Executive	Self-referral via Connect website	Media outlets	Other
2023	22%	12%	11%	19%	6%	30%
2022	24%	17%	14%	9%	9%	27%

Figure 4a: Referral source in 2023, compared with 2022. (Data.)

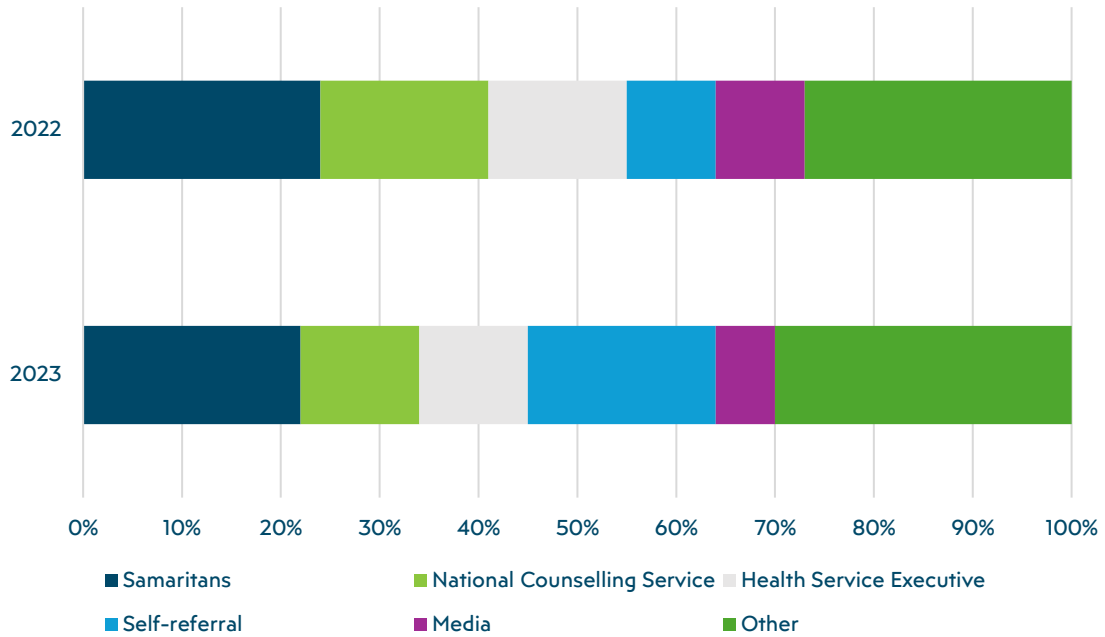


Figure 4b: Referral source in 2023, compared with 2022. (Chart.)

	2023	2022
	164	93
Initial assessment appointment	82	41
Callers assigned to a Counsellor	62	46
Callers ineligible for counselling	2	3
Callers declined counselling	2	—
Callers preferring to phone the Freephone Service if and when they need support	15	2
Signposted to another organisation	1	1

Figure 5: Calls referred to the Case Manager in 2023, compared to 2022. (Data.)

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 Colm O'Connor (Chairperson), Gerard Kelly, and Darragh Jáuregui-Hogan (Secretary). Ms. Nuala Phelan (Bookkeeper to the Company) also attends Meetings.

The Committee met three times (a mixture of online and face-to-face) in the period from September 2023 to August 2024. 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 2023 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 2024;
- Review of salary arrangements for staff members;
- Review of internal processes and controls; and
- Approval of expenses of the Service Manager, in line with the Organisation's Policy.

COLM O'CONNOR,
Chairperson of the Audit & Finance Committee,
NOVA Helpline, trading as Connect.

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 Strategic Plan were actioned

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

or planned across each of the four pillars of the Plan as listed above. Opening hours of the Service to Callers was extended on a trial basis to seven-day operation and whilst this was initially popular, demand subsequently fell off and the trial has since been discontinued. In a bid to connect with younger potential Callers, a text-based mobile service is under development by the Service Director with a view to rolling out a pilot service later in 2024. The Plan also envisaged a move to a blended working-from-home policy for staff, which has since evolved into a full time remote operation with no adverse impact on the Service provided to Callers and with corresponding savings in accommodation costs.

The Plan was revised and updated during 2024 in order to identify further improvements to the Service for implementation in the 2024-2027 timeframe, to include a social media presence for Connect.

Report of the Chairperson of the Human Resources Committee

The Board of Directors established the Human Resource Committee in accordance with section 65 of its Articles of Association. The Human Resource Committee is responsible for human resource strategy and is available to assist the Service Director and the Board of Directors in fulfilling their duties in relation to human resource issues as they arise.

During the reporting period, the Committee assisted in the further development of the human resources policies and employee contracts. The Committee then finalised and presented the consolidated Employee Handbook, the Policies & Procedures Handbook, and the Health & Safety Handbook. The new, consolidated Handbook was approved by the Board of Directors and finalised and published by the Service Director. The Committee also provided advice and guidance to the Service Director on ad hoc human resource matters as required.

JOANNE HEALY,
Chairperson of the Human Resources Committee,
NOVA Helpline, trading as Connect.

A new Staff Counsellor commenced at the Company on 5th June, 2023. A retiring Counsellor has accepted a fixed-term position as a Locum.

The Service Manager's annual appraisal was completed in June 2023 by the Chairperson of the Board of Directors. The appraisal considered challenges and opportunities over the previous 12 months. Achievements were acknowledged and noted, and objectives for the following 12 months were agreed. The appraisal was noted by the Chairperson of the Board of Directors and filed accordingly.

A new Human Resources Committee was established with the recruitment of new Board members in November 2023. The current composition of the Human Resources Committee is Joanne Healy (Chairperson, since November 2023) and Avril Tracey.

Directors' Report

The Directors present their Annual Report and the audited Financial Statements of the Company for the financial year ended 31st December, 2023.

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, 2023.

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;
- Mr. Gerard Kelly;
- Ms. Mairead Quigley (Retired 16th April, 2024);
- Mr. David Fox;
- Mr. Darragh Jáuregui-Hogan;
- Ms. Avril Tracey (Appointed 4th September, 2023);
- Ms. Emer Carrol (Appointed 4th September, 2023; Retired 26th June, 2024);
- Mr. Colm O'Connor (Appointed 4th September, 2023);
- Ms. Martina Martínez Cano (Appointed 4th September, 2023);
- Ms. Ruth Anne Kilduff (Appointed 4th September, 2023); and
- Ms. Joanne Healy (Appointed 4th September, 2023).

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 Charity 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 Director, 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 Director 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 nine Members from a variety of professional backgrounds relevant to the work of the Charity. The Board met five times in 2023 (2022: 6). 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 Director 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 is a valuable resource for adult survivors of childhood abuse, trauma, and neglect. This Service extends its support to individuals who have experienced abuse within their homes, communities, or institutional settings. The Freephone Service is accessible to residents of the Republic of Ireland, as well as those in the United Kingdom and Northern Ireland.

In 2023, the Service operated for 28 hours per week, specifically from 6.00 p.m. to 10.00 p.m. every evening. The Connect Counselling Team answered, on average, 18 calls each night. The majority of these calls were from Ireland, while fewer calls were received from Northern Ireland and the United Kingdom.

In June 2023, the Organisation implemented a complete remote working arrangement, leading to the non-renewal of the lease for its City Centre Dublin office. Employees have reported improved well-being and a better work-life balance as a result of this initiative. The transition to full remote working did not compromise the operational function of Connect, as the Service had already been using a combination of office-based and remote working in the previous year.

To facilitate effective communication, a reliable system using Microsoft Teams was established for staff to interact with each other and their manager. Throughout 2023, no issues were reported. Call monitoring is handled by Capel Communications, the telephone provider, utilising an excellent and user-friendly system that enables Counsellors to monitor

incoming calls, waiting calls, and staff availability for calls.

Throughout 2023, monthly team and clinical meetings were conducted for a period of eleven months. The Counselling Team sought external individual supervision every five weeks and participated in group supervision five times over the year.

In 2023, the service received a higher number of calls from females (67%) compared to males (32%), with 1% identifying as transgender individuals.

The majority of Callers (78%) reported experiencing abuse from a family member. Additionally, 13% of Callers experienced abuse within the community, 2% from a member of the clergy, 2% within a Mother and Baby Home, and 5% within an institutional setting.

Connect Counselling continues to be a valuable resource for individuals residing in urban areas such as Dublin, Cork, Galway, and Sligo. This service has been utilised by Callers from all four provinces of Ireland, namely Leinster (54%), Munster (22%), Connaught (16%), and Ulster (6%). Additionally, 2% of calls received during 2023 came from individuals living in the United Kingdom.

Callers who contacted our helpline in 2023 were directed to us from various support organisations, with the majority being referred to us by the Samaritans (22%). The National Counselling Service followed closely behind, accounting for 12% of the referrals. Additionally, 11% of Callers were referred to us by the Health Service Executive. 19% of Callers self-referred via the Internet, and 6% heard about the Service from media outlets. The remaining 30% 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.

Likely Future Developments

In accordance with the goals outlined in the *Strategic Plan, 2020-2024*, the Organisation plans to launch a social media initiative in 2024. This campaign aims to expand the Organisation's reach to individuals who may require assistance and to encourage a younger demographic to seek support or utilise professional phone counselling services when necessary. Beginning in 2024, the service hours will be adjusted to operate from 5.00 p.m. to 9.00 p.m. Additionally, the pilot programme for digital support, which was initially planned for 2023, has been postponed until 2024.

Financial Review

Results for the year ended 31st December, 2023

The Statement of Financial Activities and Statement of Financial Position for the year ended 31st December, 2023 are respectively set out on pages 22 and 23, 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 Director and the Board of Directors; and an Annual Review Meeting between the Health Service Executive, the Chairperson of the Board of Directors and the Service Director.

Financial Results

At the end of the year, the Company has assets of €264,217 and liabilities of €127,395. The net assets of the Company have decreased by €126,082.

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 the Registered Office, 89 Saint Attracta Road, Cabra, Dublin 7, D07 X4P2, Ireland.

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 that 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 Thursday, 1st August, 2024, and signed on behalf of the Board of Directors by—

GERARD KELLY,
Chairperson of the Board of Directors.

DARRAGH JÁUREGUI-HOGAN,
Secretary.

Directors' Responsibilities Statement

The Directors are responsible for preparing the *Directors' Report* and the Financial Statements in accordance with applicable Irish law and regulations.

Irish Company Law requires the Directors to prepare Financial Statements for each financial year. Under 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 note the effect and the reasons for any material departure from those standards.

The Directors are responsible for ensuring that the Company keeps, or causes to be kept, adequate accounting records which correctly explain and record the transactions of the Company; to enable, at any time, the assets, liabilities, financial position and surplus or deficit of the Company to be determined with reasonable accuracy; to enable them to ensure that the Financial Statements and *Directors' Report* comply with the Companies Act, 2014 and enable the Financial Statements to be audited. They are also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Report on the Statutory Audit of the Financial Statements

Opinion

We have audited the Financial Statements of NOVA Helpline ("the Company") for the financial year ended 31st December, 2023; which comprise the Statement of Financial Activities, Statement of Income and Retained Earnings, the Balance Sheet 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 *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, 2023 and of its deficit 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)* ("ISAs (Ireland)") and applicable law. Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our Report. We are independent of the

Company in accordance with the ethical requirements that are relevant to our audit of the financial statements in Ireland, including the *Ethical Standard* issued by the Irish Auditing and Accounting Supervisory Authority, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions Relating to Going Concern

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

- the Directors' use of the going concern basis of accounting in the preparation of the Financial Statements is not appropriate; or
- the Directors have not disclosed in the Financial Statements any identified material uncertainties that may cast significant doubt about the Company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the Financial Statements are authorised for issue.

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 Auditors' 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 the Financial Statements are in agreement with the accounting records.

Matters on Which We Are Required to Report by Exception

Based on the knowledge and understanding of the Company and its environment obtained in the course of the audit, we have not identified 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 ISAs (Ireland) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Financial Statements.

As part of an audit in accordance with ISAs (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.

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.

13th June, 2024.

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

for the financial year ended 31st December, 2023

	2023		2022	
	Unrestricted Funds €	Total Funds €	Unrestricted Funds €	Total Funds €
Income				
Research funds	—	—	—	—
Government grants	367,714	367,714	379,053	379,053
Bank interest	91	91	—	—
Other income	8,366	8,366	—	—
Total Incoming Resources	376,171	376,171	379,053	379,053
Expenditure on:				
Charitable activities	(502,253)	(502,253)	(330,596)	(330,596)
	(502,253)	(502,253)	(330,596)	(330,596)
Net (Outgoing) / Incoming Resources	(126,082)	(126,082)	48,457	48,457
Fund Balances Brought Forward	262,904	262,904	214,447	214,447
	136,822	136,822	262,904	262,904

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

Statement of Financial Position

for the financial year ended 31st December, 2023

		2023		2022	
	Note	€	€	€	€
Fixed Assets					
Tangible Assets	8	<u>4,671</u>		<u>5,882</u>	
			4,671		5,882
Current Assets					
Debtors	9	8,354		36,697	
Cash at Bank and in hand		<u>251,192</u>		<u>242,807</u>	
		259,546		279,504	
Creditors: Amounts falling due within one year	10				
		<u>(127,395)</u>		<u>(22,482)</u>	
Net Current Assets			132,151		
Total Assets, less Current Liabilities			<u>136,822</u>		
Net Assets					
Funds					
General Fund (Unrestricted)			<u>136,822</u>		<u>262,904</u>
Members' Funds			<u>136,822</u>		<u>262,904</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*.

These Financial Statements were approved by the Board of Directors on Thursday, 1st August, 2024, 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

for the financial year ended 31st December, 2023

1. General Information.

The Company is a company limited by guarantee, registered in Ireland. The Registered Office of the Company is situated at 89 Saint Attracta Road, Cabra, Dublin 7, D07 X4P2, Ireland.

2. Statement of Compliance.

These Financial Statements have been prepared in compliance with Section 1A of FRS 102: *The Financial Reporting Standard applicable in the UK 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 Company.

Going Concern.

The Board of Directors confirm their assumption that the Company is a going concern, and no significant uncertainty exists in this respect. This assumption is based on the Budget for 2024 and the Company's forecast for the following year.

Income.

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

Exceptional Items.

Exceptional items are disclosed separately in the Financial Statements in order to provide further understanding of the financial performance of the Company. They are material items of income or expense that have been shown separately because of their nature or amount.

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 company limited by guarantee not having a share capital.

5. Staff Costs.

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

	2023	2022
	Number	Number
Management & Administrative Staff (Part-time)	2	2
Counsellors (Part-time)	5	5
	7	7

The aggregate payroll costs incurred during the financial year was:

	2023	2022
	€	€
Wages and Salaries	315,462	204,596
Social insurance costs	28,224	3,458
	<u>343,686</u>	<u>208,054</u>

6. Exceptional Items.

	2023	2022
	€	€
Underpayment of Staff Salaries	<u>108,771</u>	<u>—</u>

Included in Wages & Salaries is an amount due to Staff whose pay had been calculated on the incorrect Health Service Executive pay scales since the *Haddington Road Agreement* was reversed in 2017. This is also reflected in Note 10 of the Notes to the Financial Statements.

7. Appropriation of Reserves.

	2023	2022
	€	€
At the start of the financial year	262,904	214,447
(Deficit) / Surplus for the financial year	(126,082)	48,457
At the end of the financial year	<u>136,822</u>	<u>262,904</u>

8. Tangible Assets.

	Fixtures & Fittings	Office Equipment	Total
	€	€	€
Cost			
At 1st January, 2023	40,559	98,809	139,368
Additions	—	584	584
At 31st December, 2023	<u>40,559</u>	<u>99,393</u>	<u>139,952</u>
Depreciation			
At 1st January, 2023	40,559	92,927	133,486
Charge for the financial year	—	1,795	1,795
At 31st December, 2023	<u>40,559</u>	<u>94,722</u>	<u>135,281</u>
Carrying Amount			
At 31st December, 2023	<u>—</u>	<u>4,671</u>	<u>4,671</u>
At 31st December, 2022	<u>—</u>	<u>5,882</u>	<u>5,882</u>

9. Debtors.

	2023	2022
	€	€
Other debtors	1,928	19,830
Prepayments	6,426	3,893
Accrued income	—	12,974
	<u>8,354</u>	<u>36,697</u>

10. Creditors: Amounts Falling Due Within One Year.

	2023	2022
	€	€
Trade creditors	5,557	7,334
Other creditors, including tax and social insurance	113,338	4,183
Accruals	8,500	10,965
	127,395	22,482

11. 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.

	2023	2022
	€	€
Key Management Compensation—Salaries	46,502	44,798

12. Approval of Financial Statements.

The Board of Directors approved these Financial Statements for issue on Thursday, 1st August, 2024.

Statement of Income and Expenditure

for the financial year ended 31st December, 2023

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

	2023	2022
	€	€
Income		
Income	367,714	379,053
Other income	8,366	—
	<u>376,080</u>	<u>379,053</u>
Gross profit	376,080	379,053
Administrative Expenses		
Wages and salaries	315,462	204,596
Employers PRSI contributions	28,224	22,760
PRSI refunds of earlier years	—	(19,302)
Recruitment expenses	5,318	1,053
Staff training	58	831
Supervision	8,155	8,395
Loca	30,804	18,562
Client assessments / Clinical Lead	19,383	3,840
Rent payable	13,272	26,545
Service charges	2,958	5,515
Insurance	2,968	2,394
Light and heat	705	1,963
Cleaning	515	1,062
Repairs and maintenance	3,638	—
Printing, postage and stationery	4,742	2,440
Public awareness / Education	12,977	418
Telephone	22,782	19,154
Computer costs	14,239	19,576
Legal and professional	50	(880)
Accountancy fees	4,913	3,413
Auditor's remuneration	6,150	6,170
Bank charges	466	496
General expenses	2,349	344
Subscriptions	330	330
Depreciation of tangible assets	1,795	921
	<u>502,253</u>	<u>330,596</u>
Operating (Deficit) / Surplus	(126,173)	48,457
Other interest receivable and similar income	91	—
Net (Deficit) / Surplus	<u>(126,082)</u>	<u>48,457</u>

Personnel

The management structure, Professional Advisers and Bankers of NOVA Helpline are as follows:

BOARD OF DIRECTORS

Gerard Kelly (Chairperson);
Carmel McDonnell-Byrne;
Mairead Quigley (Retired 16th April, 2024);
David Fox;
Darragh Jáuregui-Hogan (Secretary);
Avril Tracey (Appointed 4th September, 2023);
Emer Carrol (Appointed 4th September, 2023; Retired 26th
June, 2024);
Colm O'Connor (Appointed 4th September, 2023);
Martina Martínez Cano (Appointed 4th September, 2023);
Ruth Anne Kilduff (Appointed 4th September, 2023); and
Joanne Healy (Appointed 4th September, 2023).

STAFF

Service Director
Office Administrator
5 Counsellors
5 Loca

STATUTORY AUDITORS

Mssrs. A.C.M. & A., Chartered Accountants and Business
Advisors,
15 Windsor Terrace, Dún Laoghaire, County Dublin, A96
RF29, Ireland.

SOLICITORS

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

BANKERS

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

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.