

SENIOR CITIZENS HELPLINE COMPANY

(A Company Limited by Guarantee)

Report and Financial Statements

For the year ended

31 December 2023

SENIOR CITIZENS HELPLINE COMPANY COMPANY LIMITED BY GUARANTEE

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SENIOR CITIZENS HELPLINE COMPANY COMPANY LIMITED BY GUARANTEE

DIRECTORS AND OTHER INFORMATION REPORT

BOARD OF DIRECTORS

Thomas Dowling
Professor Thomas Collins
Harry Casey
Pat Cox
Maura O'Keeffe
Amanda Phelan
Anthony Nolan (Chairman)

SECRETARY AND REGISTERED OFFICE

Professor Thomas Collins
Third Age Centre
Summerhill
Co. Meath

CHARITY NUMBER

CHY 16756
Registered Charity Number 20061104
CRO NUMBER 414508

AUDITORS

Forvis Mazars
Chartered Accountants & Statutory Audit Firm
Harcourt Centre
Block 3
Harcourt Road
Dublin 2

BANKERS

Bank of Ireland
Trim
Co. Meath

SOLICITORS

Brady & Company
High Street
Trim
Co. Meath

Mason Hayes & Curran
South Bank House
Barrow St. Grand Canal Dock
Dublin 4

SENIOR CITIZENS HELPLINE COMPANY COMPANY LIMITED BY GUARANTEE

CHAIRMAN'S STATEMENT

For the financial year ended 31 December 2023

SeniorLine is Ireland's national confidential listening service for older people, open every day of the year from 10am-10pm. The service is delivered by trained older volunteers. This peer aspect is particularly appreciated by callers who feel heard and understood.

In 2023, SeniorLine received 23,000 calls from every county in Ireland. Contact includes a range of problems such as loneliness, poverty, family conflict, elder abuse, bereavement, and suicide ideation. Volunteers are trained to listen with empathy, discuss options and signpost to other relevant services that could also help. All callers are received with warmth and compassion. It should be acknowledged that SeniorLine is a vital link to many isolated and elderly callers who phone us daily.

SeniorLine continues to work in partnership with other agencies, organisations, support services and helplines. We often find callers referred to us have particularly difficult and complex situations, worries and needs. The external environment and global events continue to impact on our callers' wellbeing, and their concerns, from global wars, to ongoing rising cost of living, and environmental crisis. Calls in 2023 continued to have a post-Covid aspect. Issues of loneliness increased as callers had lost friends and family members or where they are still nervous about re-engaging with life. There was an increase in calls reporting stress, anxiety, depression and more seriously despair and hopelessness. Family isolation led to incidences of abuse and coercive control, reported by both male and female callers. Callers also expressed increased concern about the cost of living, particularly home, food and heating bills, and there was an increase in the numbers of callers reporting homelessness. SeniorLine continues to develop its supports and its service to react appropriately to changing needs and trends in society.

I pay tribute to our CEO (Áine Brady), The Board of Directors, The Finance Sub-committee, and all the staff and volunteers of SeniorLine who respond so effectively to these challenges on a continuing basis. As an organisation we are primarily committed to alleviating the social isolation that effects older people. Our approach involves encouraging and supporting individuals to be part of the solution by affording them opportunities to become active citizens through our national service.

SENIOR CITIZENS HELPLINE COMPANY COMPANY LIMITED BY GUARANTEE

CHAIRMAN'S STATEMENT

For the financial year ended 31 December 2023

Highlights of 2023

- SeniorLine received 23,000 calls, from isolated, lonely and vulnerable older people nationwide.
- 17 new volunteers recruited, trained and mentored and joining the existing team of SeniorLine volunteers.
- Developed and delivered new training programmes focused on recognising and supporting callers who are subject to coercive control and providing strategies for dealing with these situations and promoting self-care and wellbeing management.
- Training and CPD provided on a range of topics from money advice and budgeting to human rights, and housing/homelessness. SeniorLine invited guest speakers throughout the year to present to our volunteers on topics relevant to issues arising on SeniorLine calls.
- Service Promotion Included Age Friendly Expo in Laois, 50+ RDS Expo, Information Fair in Wexford, and Expos in Cork, Ballyfermot, Kildare and North Dublin.
- SeniorLine contacted 1,200 GPs and 40 Community Organisations to include SeniorLine in their Social Prescribing Campaigns.
- Articles appeared in the Senior Times, Age Friendly Newsletter, and we produced regular press releases on various aspects of the service including awareness of emerging needs.

SeniorLine is a vital national health and wellbeing support service for older people, but it struggles to attract the funding that it needs and deserves. We thank our existing funders and sponsors who supported us in 2023, the HSE our core funders, National Lottery and Dublin Bus. We are grateful to these bodies for their belief in the work of SeniorLine and for their practical contribution towards the continuance and development of our services. With the support and contribution of the Board of Directors, SeniorLine has reduced its overall service costs, addressed ongoing increased service demand, and has sourced some additional funding and support. However, these efforts have not been enough to bridge the annual funding deficit, and the service requires additional support if it is to continue to meet the needs of its service users nationwide.

Continual societal change has caused us to reflect on how we support vulnerable people in our country and has generated a more focused debate on the needs of the older community. We need to listen to the older population and see it as a positive force. I look forward to the continuing efforts of SeniorLine in this regard in 2024.



Anthony (Jack) Nolan

Chairperson

SENIOR CITIZENS HELPLINE COMPANY COMPANY LIMITED BY GUARANTEE

DIRECTORS' REPORT

For the financial year ended 31 December 2023

The company is a registered charity, number 16756

Registered Charity Number is 20061104

The Directors submit their annual report and audited financial statements for the year ended 31 December 2023.

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

SeniorLine is Ireland's national telephone service for older people. It's the only peer-to-peer service of its kind in Ireland. We have trained older volunteers to support older callers who are often vulnerable, distressed, and at-risk. SeniorLine (1800 80 45 91) is available from 10am to 10pm every day of the year, on bank and public holidays, and on weekends when other services may be closed.

SeniorLine's volunteers are trained to listen and support callers for as long as they need. Our service also supports other older people's organisations, services and helplines who regularly refer callers to us, especially complex cases that require ongoing support.

Callers contact us for a variety of reasons including loneliness, isolation, bereavement, loss, information seeking, health worries, family issues, financial concerns, bullying and abuse, and suicidal thoughts. SeniorLine continues to develop and innovate in response to the changing needs of our callers.

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

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

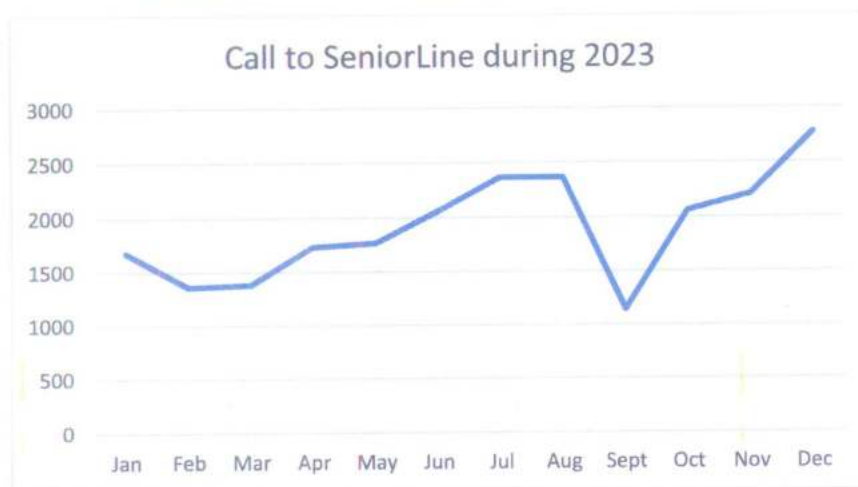
SENIOR CITIZENS HELPLINE COMPANY COMPANY LIMITED BY GUARANTEE

DIRECTORS' REPORT

For the financial year ended 31 December 2023

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

SeniorLine received almost 23,000 calls in 2023.



In the last three months of the year, we see call volumes trending upwards, if this continues, we are predicting 28,000 calls in 2024.

This year and last many callers presented with complex problems. Seven percent of calls last between thirty and sixty minutes, 17% of calls last up to 30 minutes, while most calls (three out of four) last for up to 20 minutes. Our operating model is to take time to listen to callers and give them time. Overall, these figures represent a general increase in call duration over 2022. In 2023 our volunteers provided €250,155 worth of listening and support services to older people nationwide.

54% of SeniorLine callers contact us because they are lonely. They can be physically or geographically isolated, they may have no family or friends nearby, or living alone, are housebound, or have little or no social contact. More male than female callers reported loneliness in 2023.

SENIOR CITIZENS HELPLINE COMPANY COMPANY LIMITED BY GUARANTEE

DIRECTORS' REPORT

For the financial year ended 31 December 2023

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

(CONTINUED)

Health problems and questions account for over a quarter of our calls, an increase of six percent on 2022. Calls reporting mental health and family problems accounted for 12% of all calls with stress and worry named in a further two percent. Overall, we are hearing from more callers than 2022 reporting depression, low mood, three percent increase over 2022. Callers also looked for support and advice with financial issues, social protection entitlements and community support. There was an increase in calls for help with housing and homelessness and difficulty in coping with the cost of living. We also received calls reporting abuse, neglect, addiction to drugs and/or alcohol, and suicide ideation. Callers also looked for information about homecare, care and repair services.

Caller Information

87% of callers are female, 13% male. Male and female callers contact us for different reasons. Male callers are more likely to contact to report financial problems, addiction, loneliness, or looking for general information. 23% of calls were related to health, with 10% of all calls from men having a mental health component.

14% of calls from females were due to family conflict/family problems, with women four times more likely to call seeking support with bereavement. More females than males expressed stress or worry during the course of the call.

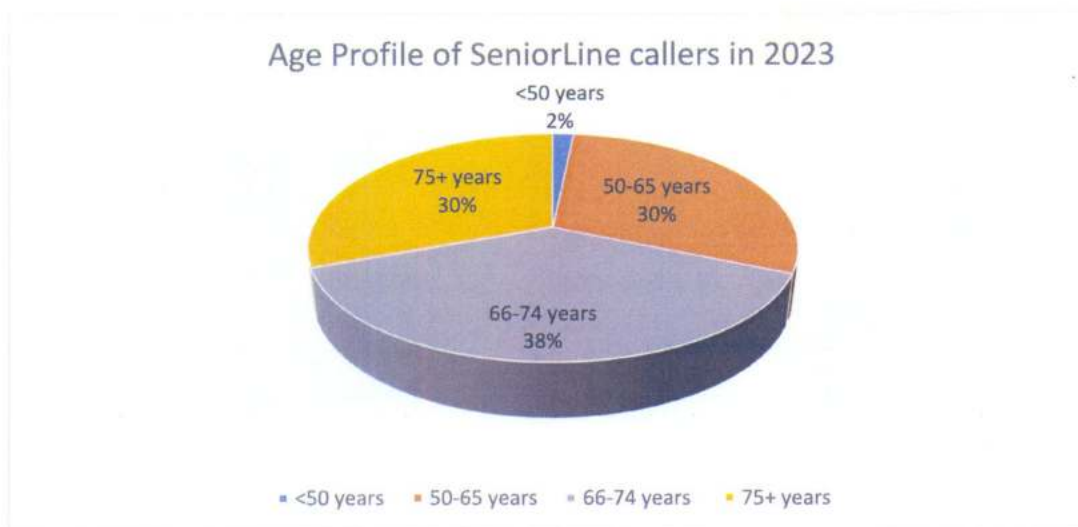
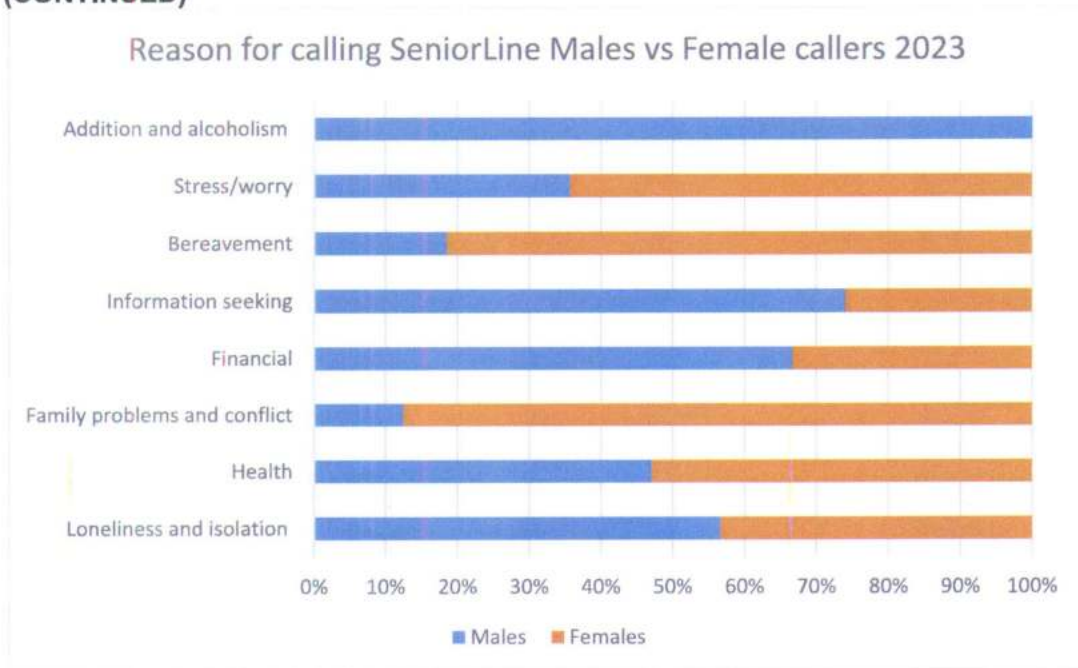
81% of male and 64% of female callers live in rural Ireland, a change from the traditional 50:50 urban/rural split prior to 2023. Promotional campaigns throughout the year may have contributed to increased numbers of callers from rural locations.

SENIOR CITIZENS HELPLINE COMPANY COMPANY LIMITED BY GUARANTEE

DIRECTORS' REPORT

For the financial year ended 31 December 2023

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



SENIOR CITIZENS HELPLINE COMPANY COMPANY LIMITED BY GUARANTEE

DIRECTORS' REPORT

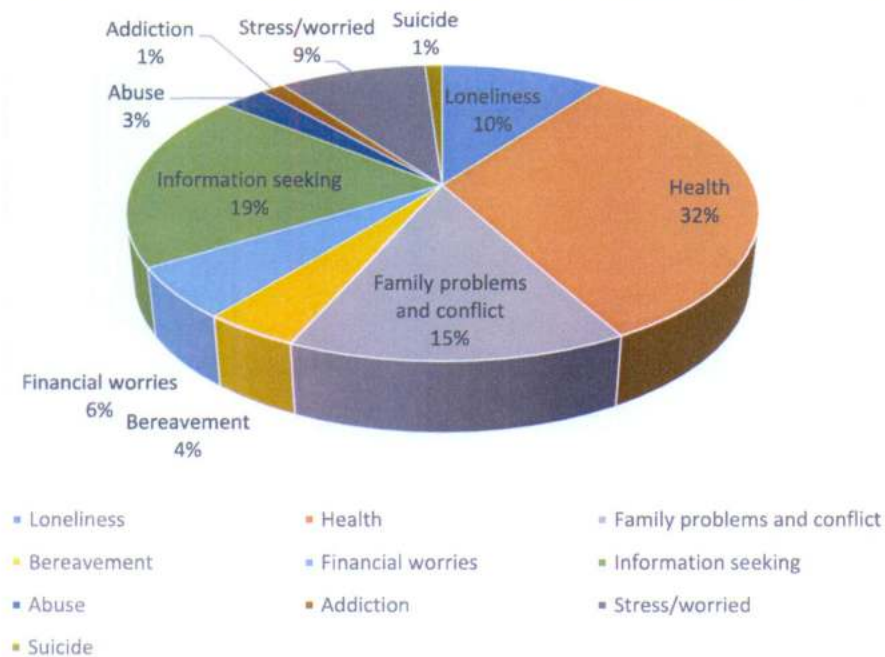
For the financial year ended 31 December 2023

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

First Time Callers

If we take a closer look at the first-time callers to SeniorLine during 2023 we see that the reason for calls show a much different trend to those of general callers. 32% of all calls were health related, 8% of which were mental health in nature with many relating to low mood and depression. Information seeking accounts for 19% of calls, Family issues and conflict 15%. Loneliness is only 1/10 of calls, versus 54% of regular callers, and those who have called before. 9% of first-time callers are stressed and worried and 6% contact due to financial worries and concerns. In 2023 the highest proportion of finance related calls occurred in the first six months of the year reflective of the nation's concerns about the rising cost of living. Bereavement calls were 4% of the total. Abuse including bullying accounted for 3% and 1% of first-time calls were suicidal in nature.

First-time callers reason for contacting SeniorLine during 2023



SENIOR CITIZENS HELPLINE COMPANY COMPANY LIMITED BY GUARANTEE

DIRECTORS' REPORT

For the financial year ended 31 December 2023

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

(CONTINUED)

Information sought by callers in 2023

The SeniorLine service is delivered by over 100-trained older volunteers. We receive many calls asking about our service and its volunteer ethos. Callers also ask about fuel allowance entitlement, disabled parking conditions, travel pass eligibility, Seniors Card, public services and with tax and revenue enquiries. In 2023, SeniorLine callers looked for information and supports that would enable them to remain safe and well in their own homes and communities, a strong preference. We provided information on pendant alarms, home help, handyman services, Meals on Wheels and Care & Repair services.

The effects of the rising cost of living in the last 12 months were evident in requests for additional supports to enable people to heat their homes, access free travel and referred callers to a further range of specific advocacy services.

How our callers heard about SeniorLine in 2023

Callers are referred through a range of sources. These include referrals from community organisations and services and those working in the age sector, as well as medical, public and sector referrals as a result of our various promotions.

In 2023, the majority of referrals came from Alone, followed by GP's, Aware, CIC's and Public Health Nurses. Callers also saw our details in their local churches and on parish newsletters and bulletins, they heard about us online, in their local library, through radio interviews and features in print media. Callers saw our number on HSE leaflets, or were referred by Age Action, Samaritans, the National Counselling service, Mental Health Ireland, Women's Aid, Active Retirement Ireland, Age Friendly Ireland and other organisations.

SeniorLine signposting

As well as Connecting, Understanding and Empowering callers, (our CUP model) volunteers may signpost callers to other appropriate services. Each volunteer has a Directory of Services to which callers may be referred depending on their issues or problem that needs an extra response. This includes bereavement support and safeguarding services. Callers with financial difficulties may be referred to MABs, Society of St Vincent de Paul and Department of Social Protection. Post-Covid callers seeking social engagement were mentored and supported to contact local and national clubs and services including Mens & Womens Sheds, Active Retirement Ireland. Responding to the rise in older homelessness, our Directory of Services was expanded to include a range of organisations and support for people in danger of being homeless.

SENIOR CITIZENS HELPLINE COMPANY COMPANY LIMITED BY GUARANTEE

DIRECTORS' REPORT

For the financial year ended 31 December 2023

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

(CONTINUED)

Ongoing Training, CPD and Supports for Volunteers

In 2023 SeniorLine designed, developed and delivered two major courses aimed at supporting both callers and volunteers. "The Callers Who Walk Into Words" is a course to support volunteers with caller issues of abuse and coercive control, and "Taking Care of Myself on SeniorLine" offered practical guidance on managing difficult calls as well as modules on self-care. Monthly CPD sessions focused on information and presentations relevant to emerging and current caller issues including; Women's Aid, Money & Budgeting Advice Service, Samaritans, Irish Human Rights Commission, Aware, Public Library Service and Clann Housing Trust.

Caller Stories

These are just some of the people that are supported by SeniorLine. The following also demonstrates the complexity and severity of issues that callers are facing.

Sinead, 63, Dublin, widow, has bi-polar disease, living in nursing home for two years, but hopes to return home soon. Caller very lonely and low in spirits. Daughter stole money from her many years ago, mother has forgiven but finds it hard to forget. Husband granted custody of children in earlier years due to caller's mental health problems and caller would now like to see more of her grandchildren. Caller felt better from sharing her life story and was invited to call again.

Kevin 69, Cork, has two daughters and two sons, does not get on with sons, which he says is largely his fault. Recently diagnosed with degenerative damage to back. Formerly active, immobility is leading to depression and anxiety. Has felt suicidal over the years, has been on suicide watch list many times and is in touch with psychiatric services. Does not wish to join his local Active Retirement Association, prefers his own company but knows he needs to get out more. Caller has own car. Volunteer discussed the benefits of more social engagement and encouraged caller to consider reaching out more.

Rosemary, Kildare, widow, waiting since 7.30am to phone. Three adult sons nearby and close to one. Feels very lonely for the life she had with husband. Blames herself for being too needy. Appreciates being able to speak to SeniorLine, though this caller is difficult to help as she is very resistant to any change that could make life better. Will continue to encourage and support.

SENIOR CITIZENS HELPLINE COMPANY COMPANY LIMITED BY GUARANTEE

DIRECTORS' REPORT

For the financial year ended 31 December 2023

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

(CONTINUED)

Norman, rural Cork, married, age 70; Often very distressed during calls. Suffering from anxiety and depression and says wife is unable to cope with him. Son has bipolar and threatens suicide if anything happens to father. Caller was abused as a child and has difficult relationship with GP. SeniorLine encourages caller to contact as often as he needs while referring him regularly to a range of other services that could also help. Caller says he gets most help through talking about his problems and worries and being heard.

Emily, 72, midlands, feeling very low, says she cannot cope alone in her apartment, is there for a year and knows nobody. Adult children do not keep in contact, caller goes out rarely. SeniorLine encourages this caller to check out local clubs and facilities, has referred her to the local library, GP Prescribing Service and affirms her for any positive actions she takes.

Sustainability

Finances remain an ongoing concern for SeniorLine. Service demand remains high, as does our geographic reach confirming our continued relevance and impact. Calls are more and more complex and often require specialised ongoing support. We are very grateful to the HSE our core funder for their continued support, but this does not cover the full costs of providing the SeniorLine service to those in crisis and need nationally. We must endeavour each year to bridge this funding gap, which is becoming increasingly difficult in a charity sector competing for limited funding. We continue to practice economies of scale, shared programme support and resources, and cost saving measures where possible.

SENIOR CITIZENS HELPLINE COMPANY COMPANY LIMITED BY GUARANTEE

DIRECTORS' REPORT

For the financial year ended 31 December 2023

2. RISKS AND UNCERTAINTIES

Continued financial sustainability is a major risk. SeniorLine continues to provide a significant and vital service. Core funding does not fully cover the costs of our programme. This remains our focus going forward.

Continued service relevance and/or decline in service uptake. This has not been an issue for SeniorLine, call volumes remain high, time spent supporting older callers is increasing year on year. Referrals from other groups, healthcare providers and age sector organisations and helplines continue to increase especially where clients present with complicated and multifaceted cases.

Volunteer recruitment and retention difficulties. Many organisations nationwide have expressed a difficulty with volunteer recruitment and retention. Our volunteers are all older people. They bring with them life skills and experience and a desire to give something back to others who are less fortunate.

Lack of public awareness. SeniorLine does not have a dedicated PR budget, instead we focus on opportunistic and self-generated PR. In 2024 our focus is on the development of our online presence in particular developing our website and social media presence.

All risks and uncertainties are continually monitored and managed within our risk management process.

3. STRUCTURE, GOVERNANCE AND MANAGEMENT

Senior Citizens Helpline Company CLG has a voluntary Board of Directors who meet quarterly or more frequently as necessary. They are responsible for the effective, prudent, and ethical oversight of the organisation; setting the organisation/business strategy; ensuring that risk and compliance are properly managed. The CEO and management team are responsible for managing and implementing service specific strategies and objectives. Programme progress reports are provided at each Board meeting.

SENIOR CITIZENS HELPLINE COMPANY COMPANY LIMITED BY GUARANTEE

DIRECTORS' REPORT

For the financial year ended 31 December 2023

3. STRUCTURE, GOVERNANCE AND MANAGEMENT (CONTINUED)

Directors

The current directors are set out below.

Anthony (Jack) Nolan (Chairman)
Professor Tom Collins (Company Secretary)
Pat Cox
Maura O'Keeffe
Thomas Dowling
Harry Casey
Professor Amanda Phelan

There were no changes to the Board of Directors of Senior Citizens Helpline Company CLG during 2023. The Board of Directors continues to oversee the governance of the organisation. As stated in the Constitution the directors are obliged to retire by rotation.

4. FINANCIAL REVIEW

The statement of financial activities for the year ended 31 December 2023 and the statement of financial position as at 31 December 2023 are set out on pages 31 and 32 respectively.

Reserves policy

SeniorLine's Reserves Policy recognises restricted and unrestricted funding, and the designation by the Board of unrestricted funding/income. It was agreed by the Senior Citizens Helpline Company CLG Board of Directors that SeniorLine should have sufficient funds (reserves) to cover 3 months operational costs, plus redundancies and any other eventualities. SeniorLine budget is agreed by the Board of Directors and is monitored by the Finance Committee and Board. A quarterly report identifying expenditure, attainment of strategic targets and objectives as agreed with funders, status of income/funding receivable including received, delayed, and secured income. Sustainability forecasting and going concern projections are prepared. Potential risks are highlighted.

Individual funder agreements are detailed in Service Level Agreements, Grant Aid Agreements and/or letters of Commitment, activity and financial reports/updates are prepared in line with these requirements. Income restricted to a particular designated purpose must only be expended on that purpose. Details of receipts and payments for 2023 are included in the schedules of this document.

SENIOR CITIZENS HELPLINE COMPANY COMPANY LIMITED BY GUARANTEE

DIRECTORS' REPORT

For the financial year ended 31 December 2023

5. IMPORTANT EVENTS SINCE YEAR END

SeniorLine begins the process of redeveloping and designing its website and social media presence.

SeniorLine partnership with Boots Ireland, and their audio centres. Boots supply free hearing tests, hearing aids and an aftercare service. Many clients are older people, vulnerable and cut off from life through poor hearing until hearing restored by Boots pointing to a new life. Boots will promote the SeniorLine service in their client audio rooms nationwide.

SeniorLine Diocesan Campaign 2024. 20 Catholic Dioceses representing hundreds of parishes were contacted with information on how SeniorLine helps older parishioners with a request that this be sent to parishes for inclusion on newsletter or website.

SeniorLine regional radio service promotion campaign.

6. GOING CONCERN

The directors have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

7. ACCOUNTING RECORDS

The measures that the directors have taken to secure compliance with the requirements of Section 281 to 285 of the Companies Act 2014 with regard to the keeping of accounting records, are the employment of appropriately qualified accounting personnel and the maintenance of computerised accounting systems. The company's accounting records are maintained at the company's registered office at Third Age Centre, Summerhill, Co. Meath.

8. STATEMENT ON RELEVANT AUDIT INFORMATION

In the case of each of the persons who are directors at the time this report is approved in accordance with Section 332 of the Companies Act 2014:

- (a) so far as each director is aware, there is no relevant audit information of which the company's statutory auditors are unaware, and
- (b) each director has taken all the steps that he or she ought to have taken as a director in order to make himself or herself aware of any relevant audit information and to establish that the company's statutory auditors are aware of that information.

SENIOR CITIZENS HELPLINE COMPANY COMPANY LIMITED BY GUARANTEE

DIRECTORS' REPORT

For the financial year ended 31 December 2023

9. AUDITORS

Forvis Mazars, Chartered Accountants and Statutory Audit Firm, continue in office in accordance with Section 383(2) of the Companies Act 2014.

On behalf of the Board



Anthony (Jack) Nolan



Thomas Collins

Date: 10/07/2024

SENIOR CITIZENS HELPLINE COMPANY COMPANY LIMITED BY GUARANTEE

DIRECTORS' RESPONSIBILITIES STATEMENT

For the financial year ended 31 December 2023

The directors are responsible for preparing the directors' report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the directors to prepare financial statements for each financial year. Under the law, the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council. Under company law, the directors must not approve the financial statements unless they are satisfied they give a true and fair view of the assets, liabilities and financial position of the company as at the financial year end and of the net income or expenditure of the company for the financial year and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reason for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and income and expenditure of the company to be determined with reasonable accuracy, enable them to ensure that the financial statements comply with the Companies Act 2014 and enable the financial statements to be audited. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

On behalf of the Board



Anthony (Jack) Nolan

Date: 10/07/2024



Thomas Collins

Date: 10/07/2024

**Independent auditor's report to the members of
Senior Citizens Helpline Company Limited by Guarantee**

Report on the audit of the financial statements

Opinion

We have audited the financial statements of Senior Citizens Helpline Company Limited by Guarantee ('the Company'), for the year ended 31 December 2023, which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows, and notes to the Company financial statements, including the summary of significant accounting policies set out in note 3. The financial reporting framework that has been applied in their preparation is Irish Law and FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* issued in the United Kingdom by the Financial Reporting Council (FRS 102).

In our opinion, the accompanying financial statements:

- give a true and fair view of the assets, liabilities and financial position of the Company as at 31 December 2023, and of its deficit for the year then ended;
- have been properly prepared in accordance with FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland*; and
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report.

We are independent of the Company in accordance with the ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard for Auditors (Ireland) issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Company's ability to continue as a going concern for a period of at least twelve months from the date when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

Other information

The directors are responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2014

In our opinion, based on the work undertaken in the course of the audit, we report that:

- the information given in the directors' report for the financial year for which the financial statements are prepared is consistent with the financial statements;
- the directors' report has been prepared in accordance with applicable legal requirements;
- the accounting records of the Company were sufficient to permit the financial statements to be readily and properly audited; and
- the financial statements are in agreement with the accounting records.

We have obtained all the information and explanations which, to the best of our knowledge and belief, are necessary for the purposes of our audit.

Matters on which we are required to report by exception

Based on the knowledge and understanding of the Company and its environment obtained in the course of the audit, we have not identified any material misstatements in the directors' report.

The Companies Act 2014 requires us to report to you if, in our opinion, the requirements of any of Sections 305 to 312 of the Act, which relate to disclosures of directors' remuneration and transactions are not complied with by the Company. We have nothing to report in this regard.

Respective responsibilities

Responsibilities of directors for the financial statements

As explained more fully in the directors' responsibilities statement set out on page 18, the directors are responsible for the preparation of the financial statements in accordance with the applicable financial reporting framework that give a true and fair view, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (Ireland) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Irish Auditing and Accounting Supervisory Authority's website at: http://www.iaasa.ie/getmedia/b2389013-1cf6-458b-9b8f-a98202dc9c3a/Description_of_auditors_responsibilities_for_audit.pdf. This description forms part of our auditor's report.

The purpose of our audit work and to whom we owe our responsibilities

Our report is made solely to the Company's members, as a body, in accordance with Section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the Company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and the Company's members, as a body, for our audit work, for this report, or for the opinions we have formed.



Aedín Morkan
for and on behalf of **Forvis Mazars**
Chartered Accountants & Statutory Audit Firm
Harcourt Centre, Block 3
Harcourt Road
Dublin 2

Date: 12 July 2024

SENIOR CITIZENS HELPLINE COMPANY COMPANY LIMITED BY GUARANTEE

STATEMENT OF FINANCIAL ACTIVITIES

Including an income an expenditure account

	Notes	Unrestricted Funds €	Year ended 31 December 2023 €	Year ended 31 December 2022 €
Income from:				
Donations	6	350	350	1,500
Charitable activities	6	305,528	305,528	320,992
Other trading activities	6	645	645	590
		306,523	306,523	323,082
Expenditure on:				
Charitable activities	7	(363,664)	(363,664)	(343,395)
Net expenditure	9	(57,141)	(57,141)	(20,313)
Fund balances at beginning of year		74,873	74,873	95,186
Fund balances at end of year	14	17,732	17,732	74,873

There were no other gains and losses other than as presented above.

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

The notes on pages 25 to 37 form part of these financial statements.

SENIOR CITIZENS HELPLINE COMPANY COMPANY LIMITED BY GUARANTEE

STATEMENT OF FINANCIAL POSITION

	Notes	31 December 2023 €	31 December 2022 €
FIXED ASSETS			
Tangible assets	11	<u>10,701</u>	<u>7,324</u>
CURRENT ASSETS			
Debtors	12	26,069	20,468
Cash and cash equivalents		<u>58,083</u>	<u>81,546</u>
		84,152	102,014
CREDITORS			
Amounts falling due within one year	13	<u>(77,121)</u>	<u>(34,465)</u>
NET CURRENT ASSETS		<u>7,031</u>	<u>67,549</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>17,732</u>	<u>74,873</u>
FUNDS			
Unrestricted funds		<u>17,732</u>	<u>74,873</u>

The notes on pages 25 to 37 form part of these financial statements.

On behalf of the Board



Anthony (Jack) Nolan
Date: 10/07/2024



Thomas Collins
Date: 10/07/2024

SENIOR CITIZENS HELPLINE COMPANY COMPANY LIMITED BY GUARANTEE

STATEMENT OF CASH FLOWS

	Year ended 31 Dec 2023 €	Year ended 31 Dec 2022 €
Cash flows from operating activities		
Net expenditure	(57,141)	(20,313)
Depreciation	1,848	1,210
Movement in debtors	(5,601)	17,626
Movement in creditors	42,656	12,161
	<hr/>	<hr/>
Cash (outflow) / (inflow) from operating activities	(18,238)	10,684
	<hr/>	<hr/>
Cash flows from investing activities		
Purchase of tangible assets	(5,225)	(1,137)
	<hr/>	<hr/>
Cash outflow from investing activities	(5,225)	(1,137)
	<hr/>	<hr/>
Movement in cash and cash equivalents in the year	(23,463)	9,547
Cash and cash equivalents at the beginning of the year	81,546	71,999
	<hr/>	<hr/>
Cash and cash equivalents at the end of the year	58,083	81,546
	<hr/> <hr/>	<hr/> <hr/>

SENIOR CITIZENS HELPLINE COMPANY COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS

1. GENERAL INFORMATION

Senior Citizens Helpline Company Company Limited by Guarantee is constituted under Irish company law as a company limited by guarantee and is a registered charity. Senior Citizens Helpline Company Company Limited by Guarantee is a public benefit entity.

The company is limited by guarantee and has no share capital. The members have each undertaken to contribute to the assets of the company in the event of its being wound up whilst they are members, or within one year after they cease to be members, for the payment of such debts and liabilities contracted before they ceased to be members and of the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributors among themselves, such amounts as may be required but not exceeding €1.

2. STATEMENT OF COMPLIANCE

The financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (FRS 102). The financial statements have also been prepared in accordance with the Statement of Recommended Practice (SORP) (FRS 102) "Accounting and Reporting by Charities".

3. SUMMARY OF ACCOUNTING POLICIES

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

a) Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention. The financial reporting framework that has been applied in their preparation is the Companies Act 2014, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council and the Statement of Recommended Practice (Charities SORP (FRS102)) as published by the Charity Commission for England and Wales, the Charity Commission for Northern Ireland and the Office of the Scottish Charity Regulator which are recognised by the UK Financial Reporting Council (FRC) as the appropriate bodies to issue SORPs for the charity sector in the UK. Financial reporting in line with SORP is considered best practice for charities in Ireland. The directors consider that the adoption of the SORP requirements is the most appropriate accounting to properly reflect and disclose the activities of the organisation.

SENIOR CITIZENS HELPLINE COMPANY COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS

3. SUMMARY OF ACCOUNTING POLICIES (CONTINUED)

b) Currency

The financial statements have been presented in Euro (€), which is also the functional currency of the company.

c) Income

Income is recognised in the Statement of Financial Activities ("SOFA") when the company is legally entitled to the income, receipt is probable, and the amount can be quantified with reasonable accuracy. Income comprises grants, donations, and income from fundraising activities.

Grants are recognised when the company has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received, and the amount can be measured reliably. Grants are deferred where the funding received relates to a specific future period or where specific performance obligations within the grant agreement have not been met at the balance sheet date.

Donations and similar income arising from fundraising events are accounted for when received.

Income is analysed between Restricted or Unrestricted. Restricted funds are funds which the donor has specified are to be solely used for particular areas of the company's work or for specific projects being undertaken by the company. Unrestricted funds represent amounts which are expendable at the discretion of the company, in furtherance of the objectives of the charity. Such funds may be held in order to finance working capital or capital investment.

d) Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required, and the amount of the obligation can be measured reliably. Expenditure includes attributable VAT which cannot be recovered. Where costs cannot be directly attributed to particular categories, they have been allocated to activities on a basis consistent with the use of the resources.

Support costs are incurred on those functions that assist the work of the charity but do not directly undertake charitable activities. Salaries and associated costs which can be attributed to specific projects are charged accordingly.

SENIOR CITIZENS HELPLINE COMPANY COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS

3. SUMMARY OF ACCOUNTING POLICIES (CONTINUED)

d) Expenditure

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.

e) Employee benefits

The company provides a range of benefits to employees, including paid holiday arrangements.

Short term benefits

Short term benefits, including holiday pay and other similar non-monetary benefits are recognised as an expense in the period in which the service is received.

f) Tangible fixed assets

Tangible fixed assets are stated at cost, net of depreciation and any provision for impairment. Depreciation is provided on all tangible fixed assets on a straight-line basis over its expected useful life from the month of acquisition, as follows:

Computer System	5 years straight line
Office Equipment	5 years straight line

g) Cash and cash equivalents

Cash and cash equivalents comprise cash in hand and deposits held at call with banks.

SENIOR CITIZENS HELPLINE COMPANY COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS

3. SUMMARY OF ACCOUNTING POLICIES (CONTINUED)

h) Financial instruments

The charity has chosen to adopt Section 11 of FRS 102 in respect of financial instruments.

Basic financial assets, including debtors and cash and cash equivalents are initially recognised at transaction price and subsequently measured at amortised cost.

Basic financial liabilities, including creditors (except PAYE/ PRSI) are initially recognised at transaction price and subsequently at amortised cost.

Financial assets are derecognised when the contractual rights to the associated cash flows are settled or expire or when the risks and rewards of ownership are transferred to a third party. Financial liabilities are derecognised when the liability is discharged, cancelled or expired.

4. CRITICAL ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

The company made judgements, estimates and assumptions about the carrying amounts of assets and liabilities that were not readily apparent from other sources in the application of the company's accounting policies. Estimates and judgements are continually evaluated and are based on historical experience and other factors that are considered to be reasonable under the circumstances. Actual results may differ from the estimates.

The directors consider the accounting estimates and assumptions below to be its critical accounting estimates and judgements:

Going Concern

Senior Citizens Helpline CLG continues to address the needs and issues of older people nationally. Senior Citizens Helpline CLG incurred a loss of €57,141 for the year ended 31 December 2023. Despite increased impact, growing numbers of service users and other beneficiaries, our programmes are still under pressure to generate income from other sources to make up the shortfall in funding receivable.

SENIOR CITIZENS HELPLINE COMPANY COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS

4. CRITICAL ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY (CONTINUED)

In assessing going concern for the coming year Senior Citizens Helpline CLG reviewed its budget against planned actions and prepared financial projections based on secured income and anticipated expenditure. These projections were calculated on a conservative basis.

Based on the financial position at the year end, the financial projections prepared and the committed financial and operational support of Third Age the directors have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future, defined as 12 months from the date of approval of these financial statements. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

Key sources of estimation uncertainty

Management is of the opinion that there are no critical accounting estimates that have a significant effect on the amounts recognised in the financial statements.

5. STATUS OF THE COMPANY

The company is limited by guarantee and has no share capital. The members have each undertaken to contribute to the assets of the company in the event of it being wound up whilst they are members, or within one year after they cease to be members, for the payment of such debts and liabilities contracted before they ceased to be members and of the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributories among themselves, such amounts as may be required not exceeding €1.

SENIOR CITIZENS HELPLINE COMPANY COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS

6. INCOME

Income from donations	2023	2022
	€	€
Other donations	<u>350</u>	<u>1,500</u>
Income from charitable activities	2023	2022
	€	€
Health Service Executive	167,983	167,983
Health Service Executive Community Supports	3,000	3,000
Health Service Executive Lottery	21,864	-
Health Service Executive – additional funding	8,960	-
Health Service Executive Inflation Funds	1,000	-
TA contribution to core costs	102,321	101,705
Dublin Bus Spirit Awards	400	4,666
Community Foundation for Ireland	-	12,500
Mental Health Ireland	-	29,138
The Courts Service	-	2,000
	<u>305,528</u>	<u>320,992</u>
Income from other trading activities	2023	2022
	€	€
Other income	565	500
Revenue Commissioners	<u>80</u>	<u>90</u>
	<u>645</u>	<u>590</u>

Health Service Executive grants support the provision of the SeniorLine service – a national confidential peer listening and support service for older people.

Mental Health Ireland provided support for training and upskilling of volunteers and for promotion and raising awareness of the SeniorLine service.

SENIOR CITIZENS HELPLINE COMPANY COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS

6. INCOME (CONTINUED)

Income from other trading activities

Community Foundation for Ireland provided support for the SeniorLine service generally, and specifically for training to support SeniorLine volunteers to address the complexity of issues facing older people who call our service.

Dublin Bus Spirit Award was for the purchase of equipment.

National Lottery funding enabled volunteer training and supports, service promotion, and purchase of equipment.

7. EXPENDITURE ON CHARITABLE ACTIVITIES

	Staff Costs €	Operating Expenses €	2023 €	2022 €
Senior Citizens Helpline	311,041	52,623	363,664	343,395
			2023 €	2022 €
Included within the costs are support costs as follows:				
Governance costs			6,421	4,787
Premises			100	100
IT costs			135	272
Insurance			6,563	561
Stationery			315	315
Total			<u>13,534</u>	<u>6,035</u>

SENIOR CITIZENS HELPLINE COMPANY COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS

8. STAFF NUMBERS AND COSTS

	2023	2022
	€	€
Wages and salaries	294,487	294,949
Social welfare costs	16,554	18,043
	<u>311,041</u>	<u>312,992</u>

The average monthly number of persons employed by the company during the year was 6 (2022: 6)

	2023	2022
	No.	No.
Senior management	4	4
Direct programme staff	2	2
	<u>6</u>	<u>6</u>

SENIOR CITIZENS HELPLINE COMPANY COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS

8. STAFF NUMBERS AND COSTS (CONTINUED)

Directors of the company are non-remunerated pro-bono directors and are not employees of Senior Citizens Help Line.

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

	2023	2022
	No.	No.
€60,000 - €69,999	<u>3</u>	<u>3</u>

Emoluments include salaries and all employee benefits (excluding employer's PRSI).

The CEO's current annual salary is €52,430. This is paid by the company and is apportioned accordingly between Third Age Foundation CLG and Senior Citizens Helpline Company CLG, as it relates to her role as CEO for both companies. The CEO contributed the remainder of her salary in pro-bono support.

9. NET EXPENDITURE

Net expenditure is stated after charging: -

	2023	2022
	€	€
Depreciation of tangible assets	1,848	1,210
Auditor's remuneration	<u>5,450</u>	<u>3,750</u>

10. Taxation

As a registered charity, Senior Citizens Helpline Company Company Limited by Guarantee has been granted charitable exemption by the Revenue Commissioner under reference CHY16756.

SENIOR CITIZENS HELPLINE COMPANY COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS

11. TANGIBLE ASSETS

	Office Equipment €	Computer Equipment €	Total €
Cost			
At 31 December 2022	45,817	140,008	185,825
Additions	5,225	-	5,225
At 31 December 2023	<u>51,042</u>	<u>140,008</u>	<u>191,050</u>
Accumulated Depreciation			
At 31 December 2022	38,493	140,008	178,501
Charge for the year	1,848	-	1,848
At 31 December 2023	<u>40,341</u>	<u>140,008</u>	<u>180,349</u>
Net Book Values			
At 31 December 2023	<u>10,701</u>	-	<u>10,701</u>
At 31 December 2022	<u>7,324</u>	-	<u>7,324</u>

12. DEBTORS

	2023 €	2022 €
Amount due from Health Service Executive	21,414	14,302
Prepayments	4,655	6,166
	<u>26,069</u>	<u>20,468</u>

SENIOR CITIZENS HELPLINE COMPANY COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS

13. CREDITORS

<i>Amounts falling due within one year</i>	2023	2022
	€	€
Trade creditors and accruals	6,995	4,794
PAYE/PRSI	18,284	8,449
Amount due to related party (Note 15)	51,842	21,222
	<u>77,121</u>	<u>34,465</u>

14. STATEMENT OF FUNDS

	Balance as at 31 Dec	Income	Expenditure	Balance as at 31 Dec
<i>In respect of current year</i>	2022	2023	2023	2023
	€	€	€	€
Unrestricted funds				
SeniorLine	74,873	306,523	(363,664)	17,732
	<u>74,873</u>	<u>306,523</u>	<u>(363,664)</u>	<u>17,732</u>

	Unrestricted Funds	Restricted Funds	Total	Total
	2023	2023	2023	2022
	€	€	€	€
Represented by:				
Fixed assets	10,701	-	10,701	7,324
Current assets	84,152	-	84,152	102,014
Current liabilities	(77,121)	-	(77,121)	(34,465)
	<u>17,732</u>	<u>-</u>	<u>17,732</u>	<u>74,873</u>

SENIOR CITIZENS HELPLINE COMPANY COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS

14. STATEMENT OF FUNDS (continued)

	Balance as at 31 Dec 2021 €	Income 2022 €	Expenditure 2022 €	Balance as at 31 Dec 2022 €
<i>In respect of prior year</i>				
Unrestricted funds				
SeniorLine	95,186	323,082	(343,395)	74,873
	<u>95,186</u>	<u>323,082</u>	<u>(343,395)</u>	<u>74,873</u>

	Unrestricted Funds 2022 €	Restricted Funds 2022 €	Total 2022 €	Total 2021 €
Represented by:				
Fixed assets	7,324	-	7,324	7,397
Current assets	102,014	-	102,014	110,093
Current liabilities	(34,465)	-	(34,465)	(22,304)
	<u>74,873</u>	<u>-</u>	<u>74,873</u>	<u>95,186</u>

SENIOR CITIZENS HELPLINE COMPANY COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS

15. RELATED PARTY TRANSACTIONS

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

During the year an amount of €102,321 (2022: €101,707) was receivable by the company from Third Age Foundation Company Limited by Guarantee in respect of reimbursement of payroll and associated costs undertaken by the company for the core support staff costs. At the year-end a total of €51,842 of this amount was due to Third Age Foundation Company Limited by Guarantee (2022: receivable €21,222).

Key management personnel compensation

Those charged with the authority and responsibility for planning, directing and controlling the activities of the company are considered to be key management personnel. The key management personnel of the company are the CEO, operations and finance manager, information and communications manager, and programme manager. Total remuneration in respect of these individuals is €243,429 (2022: €243,891). The CEO contributed the remainder of her salary in pro-bono support.

16. SUBSEQUENT EVENTS

There have been no significant events affecting the company since the year end.

17. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved by the board of directors on ^{10/07/2024}_____.