

**Helplink Support Services CLG**  
**Annual Report and Financial Statements**  
**for the financial period ended 31 December 2021**

**Candor Chartered Accountants Limited**  
**Chartered Accountants and Statutory Audit Firm**  
**Harris House**  
**IDA Business Park**  
**Tuam Road**  
**Galway**  
**H91 RK5Y**

**Company Number: 546355**

# Helplink Support Services CLG

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## Helplink Support Services CLG DIRECTORS AND OTHER INFORMATION

<b>Directors</b>	Gilles Varette (Chair) Sam O'Neill Gerry Mackey Cecil Lenihan (Appointed 14 July 2020) Ruairi Keyes-Fitzmaurice (Appointed 10 November 2020) Michelle Murphy (Appointed 9 November 2021) Evin Cusack (Appointed 9 November 2021) Tamar Scott (Resigned 17 May 2022) Cian Mannion (Appointed 13 July 2021) (Resigned 16 May 2022) Clíodhna McGuire (Resigned 22 April 2021) Brenda Fallon (Resigned 21 July 2020)
<b>Company Secretary</b>	Sam O'Neill (Resigned 17 May 2022) Ruairi Keyes-Fitzmaurice (Appointed 17 May 2022)
<b>Company Number</b>	546355
<b>Charity Number</b>	20143237
<b>Registered Office and Business Address</b>	1 The Plaza Headford Road Galway H91 KC6V Ireland
<b>Auditors</b>	Candor Chartered Accountants Limited Chartered Accountants and Statutory Audit Firm Harris House IDA Business Park Tuam Road Galway H91 RK5Y
<b>Bankers</b>	Allied Irish Bank Lynch's Castle, Galway.

# Helplink Support Services CLG DIRECTORS' REPORT

for the financial period ended 31 December 2021

The directors present their report and the audited financial statements for the financial period ended 31 December 2021.

## Legal Structure

Helplink Support Services CLG (T/A Helplink Mental Health) is a company limited by guarantee registered with the CRO. It is a social enterprise with charitable status with both the Charities Regulator of Ireland (CRA No. 20143237) and with the Revenue Commissioners (CHY. 21366).

## Principal Activity and Review of the Business

The principal activity of the company is the provision of accessible and affordable mental health services. There has been no significant change in these activities during the financial period ended 31 December 2021.

## Vision

Helplink Support Services CLG (T/A Helplink Mental Health) has a mission to be a leading charitable organisation by providing innovative and accessible mental health services locally, nationally, and internationally.

## Mission

Helplink Mental Health's mission is to provide accessible, free, or low-cost mental health services, locally, nationally, and internationally, 7 days a week and out-of-hours.

## Core Values

**Mental Health** is at the heart of everything that we do, and this is enshrined in all our values:

- **Innovation:** We value **Innovation** in service delivery, and we work on an ongoing basis with our funding partners and clients to ensure that we are providing the best service possible either face to face or online and in a way that meets our clients' needs.
- **Partnership:** We as an organisation value **Partnership** with other agencies/organisations in local, national, and international communities in the belief that non-profit organisations can accomplish more through working, complementing, and collaborating with the existing resources available in these communities.
- **Transparency:** As a charitable organisation, that provides mental health services, Helplink promotes a strong ethos of honest, transparency and ethical best practice. Helplink conducts an annual statutory audit of its financial statements, which are publicly available.
- **Confidentiality:** **Confidentiality** is a key value for our organisation due to the work we carry out in the mental health sector and the organisation has implemented best in class practices to ensure and maintain the confidentiality of all its clients and activities.
- **Good Stewardship:** Helplink believes in the philosophy of **Good Stewardship**. The Board of Helplink has a diverse range of skills, expertise, genders, and personal qualities in order to provide effective guidance and stewardship over its activities. We are a registered charity with the Charities Regulatory Authority (CRA) (Ireland) and also have (CHY) status with the Revenue Commissioners.

## July 2020 to December 2021 - 18 MONTHS IN REVIEW

The financial statements of Helplink cover the eighteen-month period ended 31<sup>st</sup> December 2021. The Board adopted this change in financial year end to better align with its funding applications and the associated financial information requirements of Helplink and to furthermore streamline its reporting obligations to various support and oversight organisations.

During this period covered by these financial statements, Helplink continued to expand, and grow its service coverage. This was achieved by:

- Provision of expanded and enhanced of free/low-cost counselling services
- Enhancing and expanding existing partnerships for example, Gambling Awareness Trust and TUSLA.
- Increase in delivery of online services – both national and international.
- Collaboration with new funding and partners i.e., Irish Youth Foundation, NUI Galway, etc.
- Development of a bespoke e-learning platform for the provision of digital podcasts and video libraries. (Mind Hacks) and the development and piloting of student mental health workshops
- Opening of second location in Mayo.

# Helplink Support Services CLG DIRECTORS' REPORT

for the financial period ended 31 December 2021

## COVID-19

The impact on society from the effects of COVID-19 was significant. In dealing with the impact of the pandemic, Helplink had to implement operational, and service delivery plans in order to continue functioning. The company implemented a remote/hybrid model of work in order to maintain its operations. In addition, service delivery was moved primarily to an on-line model, with limited face-to-face counselling sessions only occurring in controlled environments.

In addition to these logistical challenges, the number of appointments being requested as a result of Covid-19 related impacts, increased significantly during the period. In particular, Helplink observed increased demand for its services under the headings of Addiction, Unemployment, Youth and Couples/relationship counselling. During this period, the organisation self-funded the provision of counselling services to a number of vulnerable people that fell within these service categories.

The severe upheaval of children's normal school lives during the pandemic led us to developing (with funding from the Irish Youth Foundation) and releasing our 6<sup>th</sup> class workshop "The Voyage" on our new e-learning platform Mind Hacks. This allowed us to support schools and children all around Ireland.

## Services and Activities

The objective of Helplink is to provide a full range of high quality and accessible mental health services, counselling, information, and education that empower people to manage and maintain their emotional wellbeing. Service availability is on a 24/7 basis for our information and education services and seven days a week and out-of-hours for our counselling services. In addition to having full online capability, we provide in-person services both in Galway and Mayo. This service is delivered by fully qualified, professional, and accredited counsellors. In support of service delivery, Helplink has also developed an e-learning platform providing digital mental health videos and podcast libraries with content that is free to access at all times and student mental health workshops that are available for 10 months 24/7.

Helplink provided the following specific services during the period

- **National Online Counselling Services:**
  - General Counselling
  - Couples Counselling
  - Youth Counselling
  - Addiction Counselling
  - Bereavement Counselling
  - Student Mentoring/Counselling Services
  - Play Therapy (Provided on-site in Galway/Mayo)
  - Art Therapy (Provided on-site in Galway/Mayo)

Approximately one third of the above services were discounted from the resources of Helplink and more than 60% of the appointment sessions were delivered on-line.

- **Gambling Addiction Counselling Service:**

In March 2020, Helplink entered into a successful agreement for the provision of gambling addition/dependency counselling services funded by the Gambling Awareness Trust. These appointments are free and available online or by phone nationwide for anyone over the age of 16 or their family who are dealing with gambling addiction/dependency related impacts. This agreement was successfully renewed both in 2021 and 2022.

- **Employee Counselling Services:**

Helplink provided pay-as-you-go 7-day and out of hours national employee counselling service. This service focused on small and medium sized companies with limited resources and their need to have employee counselling services for staff.

- **Tusla Commissioned Services:**

In 2017 Helplink won a competitive tender process by the Western Regional Drugs and Alcohol Taskforce and TUSLA. Based on client referrals from TUSLA, Helplink has been providing a free alcohol dependency counselling service to these clients. Our service offering was further expanded in 2021 when Helplink was commissioned by Tusla to provide a second counselling service, providing appointments to foster carers in need of support (general, bereavement, addiction and/or couples counselling).

- **Irish Abroad & Returning Irish Counselling Service:**

Since 2016 we have been providing free counselling services as a support to the "Irish abroad". The aim of this programme is to provide culturally sensitive support to those that have been experiencing bullying, depression, loneliness, transitional stress and anxiety, displacement, self-esteem, addiction issues etc. To date, we have supported Irish citizens in over 35 countries globally. Since 2018 Irish citizens can also avail of this service on their return to Ireland.

# Helplink Support Services CLG DIRECTORS' REPORT

for the financial period ended 31 December 2021

## **Mental Health Information & Educational Services**

Helplink's mental health, emotional wellbeing information and education services are all available 24/7 on our e-learning platform Mind Hacks. This service provides mental health digital video and podcast libraries with the content coming from national and international mental health experts, NGOs, public bodies, and other sources.

Our mental health education services are available for students in primary, secondary and third level. With support from the Irish Youth Foundation, our flagship educational workshop called 'The Voyage' was released nationally online in 2020 and has been provided to over three thousand 6<sup>th</sup> Class children, up until the end of 2021. In 2022 we will release our 2<sup>nd</sup> level and 3<sup>rd</sup> level student mental health workshops "Mind How You Go".

## **Launch of National Fundraiser to Support Our Services:**

As Helplink Support Services CLG is a registered charity it is heavily dependent on donation and voluntary funding to support the delivery of its current services and to develop new service offerings to achieve its objectives. In October 2021, Helplink launched its first national fundraiser "COLDOBER", a month-long sea swimming challenge. The first year of this fundraiser was hugely successful, raising over €129,000 in donations, leading to a 45% increased delivery in appointments in 2022. The Board of Trustees wishes to acknowledge the success of this fundraising initiative and place on record their gratitude for all those that participated and contributed to its success. It is planned that this event will become a national annual event.

## **Financial Results**

The surplus/(deficit) for the financial period after providing for depreciation amounted to €202,774 (Jun 20 - € (15,914)).

At the end of the financial period, the company has assets of €217,163 (Jun 20 - €10,553) and liabilities of €40,771 (Jun 20 - €36,935). The net assets of the company had increased by €202,774.

Total income for the 18-month period was €752,000. 63% was derived from the provision of Counselling Services (€475,000) 24% from Donations & Fund Raising (€182,000), with the balance of 15% derived from Grant Funding and other sources (€95,000). Under the category of counselling service income, GAT accounted for €179,000 (24%), TUSLA €49,000 (7%) and other counselling services at €247,000 (33%). COLTOBER accounted for €129,000 with its primary cash realisation in December 2021.

The total cost of operating our services for the 18-month period was €549,000 of which €334,000 relates to the provision of counselling services and €215,000 related to overhead and staffing costs.

The retained surplus for the financial period was transferred to reserves at the end of the period.

## **Reserves Policy**

Helplink Support Services CLG has a responsibility to ensure that it uses the funds and resources it receives for its charitable purpose of the provision of accessible mental health services. There are uncertainties around most sources of funding and Helplink must plan its use of these funds and resources to ensure the continuity and sustainability of the services it provides. To this end, Helplink Support Services CLG has created a reserves policy and will work towards the target of holding six months of operating costs in reserve at any one time.

## Helplink Support Services CLG DIRECTORS' REPORT

for the financial period ended 31 December 2021

### Directors and Secretary

The directors who served throughout the financial period, except as noted, were as follows:

<u>Director</u>	<u>Role Representative</u>	<u>Relevant Dates</u>	<u>Attendance at Board Meetings</u>
Gilles Varette	Chair	Appointed 12 June 2017	9/9
Sam O'Neill	Marketing	Appointed September 2015	8/9
Gerry Mackey	Business	Appointed 9 April 2020	9/9
Cecil Lenihan	Finance	Appointed 14 July 2020	9/9
Ruairi Fitzmaurice	HR	Appointed 10 November 2020	5/7
Michelle Murphy	Counselling Service	Appointed 9 November 2021	1/1
Evin Cusack	Business	Appointed 9 November 2021	1/1
Tamar Scott	Counselling Service	Retired 17 May 2022	9/9
Cian Mannion	Legal	Appointed 13 July 2021 Retired 16 May 2022	2/3
Clíodhna McGuire	Legal	Retired 22 April 2021	3/5
Brenda Fallon	HR	Retired 21 July 2020	None

The secretaries who served during the financial period were:

Ruairí Keyes-Fitzmaurice (Appointed 17 May 2022)

Sam O'Neill (Resigned 17 May 2022)

In accordance with the Company Constitution, elections to the Board and chair will be for a period of up to 3 years at board's discretion. At the Annual General Meeting, a retiring Director/Trustee shall be eligible for re-election, with an option to extend the term of engagement for a second term of up to 3 years at the chair's discretion and with the consent of the board. A director that has served two terms may apply for a third one if this serves the board's interest (unfinished initiative, activity essential to good governance or current strategy). After a third term, a retired director will need to wait for a minimum of 12 months before applying for an open position.

As a registered charity and in accordance with the Constitution, directors are not entitled to any remuneration for acting as a member of the Board. Actual out-of-pocket expenses are reimbursed, if claimed. None of the directors or secretary holds any beneficial interest in the company.

# Helplink Support Services CLG DIRECTORS' REPORT

for the financial period ended 31 December 2021

## Future Developments

Helplink Support Service CLG will continue to advocate and provide accessible and affordable or free mental health services. The directors plan to build on the solid foundations laid to date by continuing to develop services to meet identified needs, utilising our innovated and unique approach to delivering these services. During 2021, the organisation conducted a strategic review, developing a number of key strategic principles to be implemented by the Board as delegated through the CEO.

The continuing goals of Helplink Support Services CLG are (not limited) to: -

- Increase counselling volumes for both national and international.
- Strengthen and enhance existing partnerships, identify, and foster new partnerships.
- Improve and enhance service delivery through innovation.
- Ensure client satisfaction and confidence in service offering.
- Drive advocacy and marketing to increase the profile of the organisation.
- Ensure a sustainable revenue/expense model to sustain service model.
- Increase location footprint.

## Principle Risks and uncertainties

Helplink Support Services CLG has a risk management strategy which comprises a risk register which is reviewed and updated regularly by management. This is subsequently reviewed by the Board with the establishment of policies, systems, and procedures to minimise, manage and ultimately mitigate any potential impact of those identified risks.

The major operational risks centre on the consistent delivery of quality services to people with mental health challenges in a safe environment for both the individual and Helplink Support Services CLG staff. These risks are addressed through comprehensive training as well as documented policies and procedures and a constant focus on quality. The major financial risks include management of resources and cash flow, as the organisation works towards its strategic objective of long-term financial sustainability and resilience, and these risks are managed through the organisation's financial systems and processes with the oversight of the Audit and Finance Committee and the Board.

## Structure, Governance and Management

Helplink Support Services CLG operates to high standards of governance with a focus on continuous development and improvement. The Board has a Governance Manual, which is updated regularly, sets out the key roles, responsibilities, and procedures for the Board, its Officers, and sub-committees. Potential conflicts of interest are addressed through individual declarations of interest returns and as an agenda item at the start of each Board meeting. Full induction is provided to all new directors.

As part of this ethos of continuous improvement, the board has commissioned an independent review of its structure and activities during 2022.

## Sub-Committees of the Board

The Board is supported in its governance activities by the following sub-committees. Each sub-committee reports to the Board on its activities.

- Audit and Finance Committee
- Governance and Risk Committee
- Advocacy Committee
- Remuneration Committee

## Post Balance Sheet Events

There have been no significant events affecting the company since the financial period-end.

## Auditors

The auditors, Candor Chartered Accountants Limited, (Chartered Accountants) have indicated their willingness to continue in office in accordance with the provisions of section 383(2) of the Companies Act 2014.

## Accounting Records

To ensure that adequate accounting records are kept in accordance with sections 281 to 285 of the Companies Act 2014, the directors have employed appropriately qualified accounting personnel and have maintained appropriate computerised accounting systems. The accounting records are located at the company's office at 1 The Plaza, Headford Road, Galway, H91 KC6V.



# **Helplink Support Services CLG DIRECTORS' REPORT**

for the financial period ended 31 December 2021

## **Taxation Status**

Helplink Support Services CLG by Guarantee has been granted charitable status under Sections 207 and 208 of the Taxes Consolidation Act 1997.

## **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, so far as each director is aware, there is no relevant audit information of which the company's statutory auditors are unaware, and 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.

## **Signed on behalf of the board**

**Cecil Lenihan**  
Director

**6<sup>th</sup> October 2022**

**Gilles Varette**  
Director

**6<sup>th</sup> October 2022**

# Helplink Support Services CLG

## DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial period ended 31 December 2021

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 period. 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", applying Section 1A of that Standard, issued by the Financial Reporting Council. Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as at the financial period end date and of the surplus or deficit of the company for the financial period and otherwise comply with the Companies Act 2014.

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

- select suitable accounting policies for the company financial statements and then apply them consistently.
- make judgements and accounting 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 reasons for any material departure from those standards.

As explained in note 5, As explained in note 5, the directors do not consider the going concern basis to be appropriate and these financial statements have therefore not been prepared on that basis.

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 surplus or deficit of the company to be determined with reasonable accuracy, enable them to ensure that the financial statements and Directors' Report comply with the Companies Act 2014 and enable the financial statements to be readily and properly 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.

**Signed on behalf of the board**

**Cecil Lenihan**  
**Director**

**6<sup>th</sup> October 2022**

**Gilles Varette**  
**Director**

**6<sup>th</sup> October 2022**

# **INDEPENDENT AUDITOR'S REPORT**

## **to the Members of Helplink Support Services CLG**

### **Report on the audit of the financial statements**

#### **Opinion**

We have audited the financial statements of Helplink Support Services CLG ('the company') for the financial period ended 31 December 2021 which comprise the Income and Expenditure Account, the Balance Sheet, the Reconciliation of Members' Funds and notes to the financial statements, including the summary of significant accounting policies set out in note 2. 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, applying Section 1A of that Standard.

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the company as at 31 December 2021 and of its surplus for the financial period then ended;
- have been properly prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard; 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 described below 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 the Provisions Available for Audits of Small Entities, in the circumstances set out in note 6 to the financial statements, 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 period for which the financial statements are prepared is consistent with the financial statements; and
- the Directors' Report has been prepared in accordance with applicable legal requirements.

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.

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.

# **INDEPENDENT AUDITOR'S REPORT**

## **to the Members of Helplink Support Services CLG**

### **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 10, 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 they 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, if 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 operation, 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 contained in the appendix to this report, located at page 13, which is to be read as an integral part of our 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 any 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.

**Gillian Carolan**  
**CANDOR CHARTERED ACCOUNTANTS LIMITED**  
Chartered Accountants and Statutory Audit Firm  
Harris House  
IDA Business Park  
Tuam Road  
Galway  
H91 RK5Y

**6<sup>th</sup> October 2022**

# Helplink Support Services CLG

## APPENDIX TO THE INDEPENDENT AUDITOR'S REPORT

### Further information regarding the scope of our responsibilities as auditor

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 company's 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.

**Helplink Support Services CLG**  
**INCOME AND EXPENDITURE ACCOUNT**

for the financial period ended 31 December 2021

	Notes	Dec 21 €	Jun 20 €
<b>Income</b>		<b>758,063</b>	189,945
<b>Expenditure</b>		<b>(555,086)</b>	(205,403)
<b>Surplus/(deficit) before interest</b>		<b>202,977</b>	(15,458)
Interest payable and similar expenses	8	(203)	(456)
<b>Surplus/(deficit) for the financial period</b>		<b>202,774</b>	(15,914)
<b>Total comprehensive income</b>		<b>202,774</b>	(15,914)

Approved by the board on 6<sup>th</sup> October 2022 and signed on its behalf by:

**Cecil Lenihan**  
**Director**

**Gilles Varette**  
**Director**

# Helplink Support Services CLG

## BALANCE SHEET

as at 31 December 2021

	Notes	Dec 21 €	Jun 20 €
<b>Fixed Assets</b>			
Tangible assets	10	-	8,612
		<u>          </u>	<u>          </u>
<b>Current Assets</b>			
Debtors	11	195	687
Cash and cash equivalents		216,968	1,254
		<u>          </u>	<u>          </u>
		217,163	1,941
		<u>          </u>	<u>          </u>
<b>Creditors: amounts falling due within one year</b>	12	(40,771)	(36,935)
		<u>          </u>	<u>          </u>
<b>Net Current Assets/(Liabilities)</b>		176,392	(34,994)
		<u>          </u>	<u>          </u>
<b>Total Assets less Current Liabilities</b>		176,392	(26,382)
		<u>          </u>	<u>          </u>
<b>Reserves</b>			
Income and expenditure account		176,392	(26,382)
		<u>          </u>	<u>          </u>
<b>Equity attributable to owners of the company</b>		176,392	(26,382)
		<u>          </u>	<u>          </u>

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

Approved by the board on 6<sup>th</sup> October 2022 and signed on its behalf by:

Cecil Lenihan  
Director

Gilles Varette  
Director

# Helplink Support Services CLG

## RECONCILIATION OF MEMBERS' FUNDS

as at 31 December 2021

	<b>Retained surplus/ €</b>	<b>Total €</b>
<b>At 1 July 2019</b>	(10,468)	(10,468)
Deficit for the financial year	<u>(15,914)</u>	<u>(15,914)</u>
<b>At 30 June 2020</b>	(26,382)	(26,382)
Surplus for the financial period	<u>202,774</u>	<u>202,774</u>
<b>At 31 December 2021</b>	<u><u>176,392</u></u>	<u><u>176,392</u></u>



# Helplink Support Services CLG

## NOTES TO THE FINANCIAL STATEMENTS

for the financial period ended 31 December 2021

### 1. General Information

Helplink Support Services CLG is a company limited by guarantee incorporated in the Republic of Ireland. 1 The Plaza, Headford Road, Galway, H91 KC6V, Ireland is the registered office, which is also the principal place of business of the company. The nature of the company's operations and its principal activities are set out in the Directors' Report. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

### 2. Summary of Significant Accounting Policies

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's financial statements.

#### Statement of compliance

The financial statements of the company for the year ended 31 December 2021 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014.

#### Basis of preparation

The financial statements have been prepared in accordance with the historical cost convention except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A, issued by the Financial Reporting Council.

The company qualifies as a small company as defined by section 280A of the Companies Act 2014 in respect of the financial period, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Companies Act 2014 and Section 1A of FRS 102.

#### Income

Income is primarily derived from the provision of mental health services. The company also received grant income from the State and public bodies during the year in order to meet the company's day-to-day expenditure. The company also received rental income and voluntary donations.

This income is recognised when receivable and are reflected in the profit and loss account on this basis.

#### Government and other grants

Revenue grants are credited to the Income and Expenditure Account when received.

Capital grants are initially credited to the Balance Sheet and amortised to the Income and Expenditure Account in line with the depreciation rate of the related fixed asset.

#### Tangible assets and depreciation

Tangible assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible assets, less their estimated residual value, over their expected useful lives as follows:

Fixtures, fittings and equipment	-	15% Straight Line
Website	-	10% Straight line

The carrying values of tangible fixed assets are reviewed annually for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable.

Tangible fixed assets purchased for less than €1,000 are expensed in the Income and Expenditure Account in the year of purchase.

#### Trade and other debtors

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases the receivables are stated at cost less impairment losses for bad and doubtful debts.

# Helplink Support Services CLG

## NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial period ended 31 December 2021

### Taxation

The organisation is a registered charity within the meaning of Section 208, Income Taxes Consolidation Act 1997. The registration exempts the company from any liability to Corporation Tax on surpluses arising from ordinary activities.

### 3. Period of financial statements

The financial statements are for the 18 month period ended 31 December 2021.

### 4. Departure from Companies Act 2014 Presentation

The directors have elected to present an Income and Expenditure Account instead of a Profit and Loss Account in these financial statements as this company is a not-for-profit entity.

### 5. Going concern

The business is profitable and has secured future funding and also has a strong cash reserve as such there is no going concern issues

### 6. Provisions Available for Audits of Small Entities

In common with many other businesses of our size and nature, we use our auditors to assist with the preparation of the financial statements.

### 7. Operating surplus/(deficit)

	Dec 21 €	Jun 20 €
<b>Operating surplus/(deficit) is stated after charging/(crediting):</b>		
Depreciation of tangible assets	8,612	3,991
Amortisation of Government grants	(4,315)	(924)
	<u>          </u>	<u>          </u>

### 8. Interest payable and similar expenses

	Dec 21 €	Jun 20 €
Interest	203	456
	<u>          </u>	<u>          </u>

### 9. Employees

The average monthly number of employees, including directors, during the financial period was 6 (2020: 4)

	Dec 21 Number	Jun 20 Number
Administration	1	1
CEO	1	1
GAT Service Counsellors	4	2
	<u>          </u>	<u>          </u>
	<u>6</u>	<u>4</u>

### Wage bands

	Dec 21 €	Jun 20 €
€60,000 – €70,000	-	-

There were no employees earning in excess of €60,000 on an annualised basis.

**Helplink Support Services CLG**  
**NOTES TO THE FINANCIAL STATEMENTS**

for the financial period ended 31 December 2021

continued

**10. Tangible assets**

	<b>Fixtures, fittings and equipment €</b>	<b>Website €</b>	<b>Total €</b>
<b>Cost</b>			
At 1 July 2020	12,254	12,600	24,854
At 31 December 2021	12,254	12,600	24,854
<b>Depreciation</b>			
At 1 July 2020	8,922	7,320	16,242
Charge for the financial period	3,332	5,280	8,612
At 31 December 2021	12,254	12,600	24,854
<b>Net book value</b>			
At 31 December 2021	-	-	-
At 30 June 2020	3,332	5,280	8,612
<b>11. Debtors</b>		<b>Dec 21 €</b>	<b>Jun 20 €</b>
Trade debtors		195	130
Taxation		-	557
		<b>195</b>	<b>687</b>
<b>12. Creditors</b>		<b>Dec 21 €</b>	<b>Jun 20 €</b>
<b>Amounts falling due within one year</b>			
Amounts owed to credit institutions		-	7,230
Trade creditors		5,275	5,486
Taxation		16,181	-
Other creditors		10,315	4,641
Accruals		9,000	19,578
		<b>40,771</b>	<b>36,935</b>

**Helplink Support Services CLG**  
**NOTES TO THE FINANCIAL STATEMENTS**

continued

for the financial period ended 31 December 2021

**13. Grants and Other Information**

<b>Agency</b>	<b>Rethink Ireland</b>
Sponsoring Government Department	The Department of Rural and Community Development
Grant Programme	Social Innovation Fund
Purpose	Reach 2,000 users accessing the E learning platform Mind Hacks
Term of grant	01/07/2020 - 31/12/2021
Total awarded	€50,000
Grant Income Received in the year	€50,000
Grant Income Receivable in the year	€50,000
Grant amount due or deferred at year end	€0
Capital Grant	No
Restriction on use	Restricted to Purpose
<b>Agency</b>	<b>Pobal</b>
Sponsoring Government Department	The Department of Rural and Community Development
Grant Programme	COVID-19: Stability Scheme for Community and Voluntary, Charity and Social Enterprise Organisations
Purpose	To meet all non payroll expenses
Term of grant	01/07/2020 - 31/12/2021
Total awarded	€10,082
Grant Income Received in the year	€10,082
Grant Income Receivable in the year	€10,082
Grant amount due or deferred at year end	€0
Capital Grant	No
Restriction on use	Restricted to purpose

**Helplink Support Services CLG**  
**NOTES TO THE FINANCIAL STATEMENTS**

continued

for the financial period ended 31 December 2021

<b>Agency</b>	<b>Mayo County Council</b>
Sponsoring Government Department	Local Community Development Committee
Grant Programme	Community Enhancement Programme
Purpose	Capital works or equipment purchase
Term of grant	01/09/2020 - 31/12/2021
Total awarded	€666
Grant Income Received in the year	€666
Grant Income Receivable in the year	€666
Grant amount due or deferred at year end	€0
Capital Grant	Yes
Restriction on use	Restricted to purpose

<b>Agency</b>	<b>Galway City Council</b>
Sponsoring Government Department	The Department of Rural and Community Development
Grant Programme	Community Enhancement Programme
Purpose	Capital works\equipment purchase
Term of Grant	01/07/2020 - 31/12/2021
Total awarded	€1,000
Grant Income Received in the year	€1,000
Grant Income Receivable in the year	€1,000
Grant amount due or deferred at year end	€0
Capital Grant	No
Restriction on use	No

<b>Agency</b>	<b>Galway City Council</b>
Sponsoring Government Department	The Department of Rural and Community Development
Grant Programme	Covid - 19 Emergency Fund
Purpose	To support online delivery of free or low cost mental health services and supports
Term of Grant	01/01/2021 - 31/12/2021
Total awarded	€590
Grant Income Received in the year	€590
Grant Income Receivable in the year	€590
Grant amount due or deferred at year end	€0
Capital Grant	No
Restriction on use	Restricted to purpose

# Helplink Support Services CLG

## NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial period ended 31 December 2021

### 14. Status

The liability of the members is limited.

Every member of the company undertakes to contribute to the assets of the company in the event of its being wound up while they are members, or within one year thereafter, for the payment of the debts and liabilities of the company 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 amount as may be required, not exceeding € 1.

### 15. Capital commitments

The company had no material capital commitments at the financial period-ended 31 December 2021.

### 16. Related party transactions

Lochlann Scott is the son of Tamar Scott who is a director of this company. He is CEO of the company and earned a salary of €60,000, (2020: €42,669) during the 18 month period.

### 17. Tax Clearance Compliance with Circulars

Tax Clearance Compliance with Circulars - The company have complied with relevant Circulars, including Circular 44/2006 'Tax Clearance Procedures Grants, Subsidiaries and Similar Type Payments' (as issued by the Department of Public Expenditure and Reform in September 2014) by providing tax clearance access numbers to grant providers when requested throughout the year to enable online verification of tax clearance via the Revenue online tax clearance system.

### 18. Post-Balance Sheet Events

There have been no significant events affecting the company since the financial period-end.

### 19. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 6<sup>th</sup> October 2022.

**HELPLINK SUPPORT SERVICES CLG**

**SUPPLEMENTARY INFORMATION**

**RELATING TO THE FINANCIAL STATEMENTS**

**FOR THE FINANCIAL PERIOD ENDED 31 DECEMBER 2021**

**NOT COVERED BY THE REPORT OF THE AUDITORS**

**THE FOLLOWING PAGES DO NOT FORM PART OF THE AUDITED FINANCIAL STATEMENTS**

**Helplink Support Services CLG**  
**SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS**  
**DETAILED INCOME AND EXPENDITURE ACCOUNT**  
for the financial period ended 31 December 2021

	Dec 21 €	Jun 20 €
<b>Income</b>		
Workshop income	2,450	10,870
Rental income	5,119	6,782
Counselling income	475,391	87,477
VAT compensation scheme	-	288
Gifts and donations	181,543	1,404
Government grant income	63,962	23,200
Non-government funding	25,283	59,000
Amortisation of government grants	4,315	924
	<u>758,063</u>	<u>189,945</u>
<b>Expenditure</b>		
Contractors' fees	199,246	68,072
Wages and salaries	173,412	81,270
TWSS	(13,646)	-
Staff training	1,698	-
CEO expenses	3,330	1,158
Employers PRSI	23,506	-
CEO Salary	60,000	-
Rent payable	26,800	15,352
Insurance	1,994	845
Light and heat	2,158	1,502
Printing, postage and stationery	6,550	4,364
Advertising	23,682	10,243
Telephone	5,318	2,404
Computer costs	-	2,898
Legal and professional	1,538	-
Bank charges	4,526	1,345
Staff welfare	3,602	-
General expenses	-	6,970
Subscriptions	14,211	523
Auditor's remuneration	8,549	4,466
Depreciation	8,612	3,991
	<u>555,086</u>	<u>205,403</u>
<b>Finance</b>		
Bank interest paid	203	456
<b>Net surplus/(deficit)</b>	<u>202,774</u>	<u>(15,914)</u>



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## Signature 1

Signed by Cecil Lenihan using authentication code NEJiZiFeXnHCo09VYg== at IP address 89.234.92.134, on 2022/10/20 15:36:28 Z.

Cecil Lenihan's e-mail address is: [treasurer@helplink.ie](mailto:treasurer@helplink.ie).

## Signature 2

Signed by gilles Varette using authentication code MChTbjl1eSlITG95 at IP address 208.127.200.114, on 2022/10/21 08:45:10 Z.

gilles Varette's e-mail address is: [chair@helplink.ie](mailto:chair@helplink.ie).

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## Signature 1

Signed by Gillian Carolan using authentication code WVRhJXRoOCVPKUEo at IP address 91.92.31.154, on 2022/10/26 12:21:00 Z.

Gillian Carolan's e-mail address is: [gcarolan@candor.ie](mailto:gcarolan@candor.ie).