



Nightline Association

(a Charitable Company Limited by Guarantee)

Annual Report and Financial Statements for the year ended 31 December 2022

Registered company number 05436297

Registered charity number 1112793 (England & Wales)

Registered charity number SC050834 (Scotland)

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Trustees' Annual Report

Introduction

2022 was a busy year for the Association. The impact of the pandemic continued to be felt throughout the Nightline movement, with the restrictions on volunteer recruitment during the 2019/20 and 2020/21 academic years impacting on current numbers of experienced volunteers.

Despite this, our affiliated Nightlines and their volunteers have shown immense dedication and commitment to what they do, and we are incredibly grateful to them for all of their work. We have continued to support them, with a number of key projects including the roll-out of Portal and the new Instant Messenger software, as well as the completion of our Safeguarding review.

In 2022, we also finalised our new strategy which will guide our work over the coming years, with exciting plans to develop and transform our organisation so that we can provide consistent, high quality services to our affiliated Nightlines. We have already made early steps towards achieving these goals, including employing our first Chief Executive Officer, and engaging more directly with parent bodies and other stakeholders to ensure that Nightlines have the support that they need to operate.

As always, we would like to thank everyone involved in the Nightline movement for their effort and contributions this year and look forward to working alongside you throughout 2023.

Prof Michael Sanders
Chair of Trustees

Matthew Axbey
Vice Chair of Trustees

Approval

The annual report was approved by the Board of Trustees on 8 July 2023 and signed on behalf of the Trustees by:



Prof Michael Sanders
Chair of Trustees

Objectives and Activities

The Nightline Association is the umbrella charity that provides support, guidance, development opportunities and quality assurance for Nightlines as well as promoting Nightline services across the UK.

Nightlines are run by students and for students. The Nightline principles of being confidential, anonymous, non-judgmental, non-directive and non-advisory are followed by all Nightlines. The Nightline Services fill a crucial role in student support by providing peer-to-peer support. They also provide support at night when other support services are often closed.

The Association's main activities are supporting, promoting and developing Nightlines. This involves a wide range of work including:

- Conducting research into the impact of Nightlines
- Supporting Nightlines in publicising their services and recruiting volunteers
- Providing publicity and fundraising resources to Nightlines
- Advising and supporting Nightlines in training their volunteers
- Supporting interested groups in setting up new Nightlines
- Developing template policies and other documents based on best practice in the sector
- Providing advice and support to Nightlines experiencing problems or seeking new opportunities
- Accrediting Nightlines' policies and procedures to ensure that all

Nightlines are providing a quality service

- Organising events and conferences to allow Nightlines to network and share best practice
- Developing and maintaining a range of IT services for Nightlines including general emails & document storage, anonymous email and Instant Messaging software and call logging software
- Providing other guidance to Nightline volunteers on a range of issues

The Association is vital in supporting, enabling and developing local Nightline services across the country.

In 2022, there were 34 Nightlines active across the UK.

In managing the Association, the Trustees have had regard to the Charity Commission's guidance on public benefit.

Activities in Scotland

In 2022, there were 7 Nightlines operating in Scotland.

The Association supports Nightlines in Scotland in the same way as Nightlines in England & Wales, having regard to the differing legal and educational systems in Scotland.

The Association is registered as a charity in Scotland with the Office of the Scottish Charity Regulator (OSCR).

Activities in Northern Ireland

In 2022, there was 1 Nightline operating in Northern Ireland.

The Association supports Nightlines in Northern Ireland in the same way as Nightlines in England & Wales, having

regard to the differing legal and educational systems in Northern Ireland.

The Association is not required to register as a charity in Northern Ireland as section 167 of the Charities Act (Northern Ireland) 2008 has not yet entered into force.



Achievements, Performance and Future Plans

Strategy

In late 2022, we launched our new strategy for the coming years. This strategy has been a number of years in the making, with work paused during the COVID-19 pandemic.

The strategy sets out six ambitions which will guide our work moving forward:

1. Service Provision Excellence
2. Organisational Resilience
3. Increase Capacity
4. Foster Belonging
5. Extend Reach
6. Deepen Relationships

The full strategy is available on our website.

Safeguarding

During 2022, the Association undertook a detailed review of our Safeguarding processes, practices, advice, and guidance. The review was carried out with support from the Helplines Partnership (registered charity 1125840).

Following the review, the Association has improved the safeguarding training and processes.

We have provided detailed guidance for Nightlines and their parent bodies, setting out legal requirements and best practice in safeguarding for Nightlines. This includes guidance on reporting processes, safer recruitment, and whistleblowing.

We are aiming to deliver training to Nightline committee members, which can

be used alongside new resources when inducting listening volunteers.

We will continue to develop our safeguarding practices and guidance moving forward.

Portal & IT services

Our IT Department formally launched Nightline Portal in November 2022. In time, Portal will become a single point of contact for all Nightline volunteers to engage with our services.

Portal was developed from our Logbook software, used for logging anonymous details of contacts received by Nightlines.

In addition to the Logbook functionality, Portal now hosts our new anonymous instant messaging (IM) software. This replaces the previous software which was becoming increasingly out-of-date. Statistics show that service users are increasingly using IM as a method of contact for Nightlines.

Portal, including the new IM software, has been professionally tested for potential security vulnerabilities as part of a rigorous design, build, and testing process.

The ongoing development of Portal has been made possible by funding from Nominet. We are extremely grateful for Nominet's sustained and generous support for our work.

Staffing

In September, we said goodbye to Emma Nieminen who left the Association for a

new role after a number of years working for us. Emma has been an invaluable part of our work over many years, both as a volunteer and as a staff member.

In 2022, we were pleased to be offered a grant from the Innox Foundation to support us with employing a Chief Executive Officer. Advertising for this role opened in November, and we were pleased to welcome Katie Endacott to this role in March 2023.

The employment of a new CEO marks the beginning of a transformational period for the Association, as we move towards a staff-led model, with volunteer support. This will dramatically improve our capacity to deliver for Nightlines and for students, allowing us to expand our reach and develop our services and support further.

The Association could not operate without our team of nearly 100 volunteers who

provide IT support, manage fundraising, organise events, provide advice and support to Nightlines and so much more. This has been a particularly difficult year and we are extremely grateful for the time and energy devoted by our volunteers.

Volunteer Welfare issues in Nightlines

During 2022, Nightlines began to report increased challenges with volunteer welfare due in part to an increase in abusive calls made to services.

We have worked with Nightlines to identify the key concerns and have begun to develop a range of potential strategies and solutions to address these. Some of these involve strengthening current advice and guidance, ensuring that Nightlines and their volunteers are aware of support available and best practice.

Service Use Statistics for 2021/22

At the point of writing, we have collected data from 71% of Nightlines. This data identifies additional needs and the impact of our work, alongside informing funding applications.

We had over

12,600 conversations

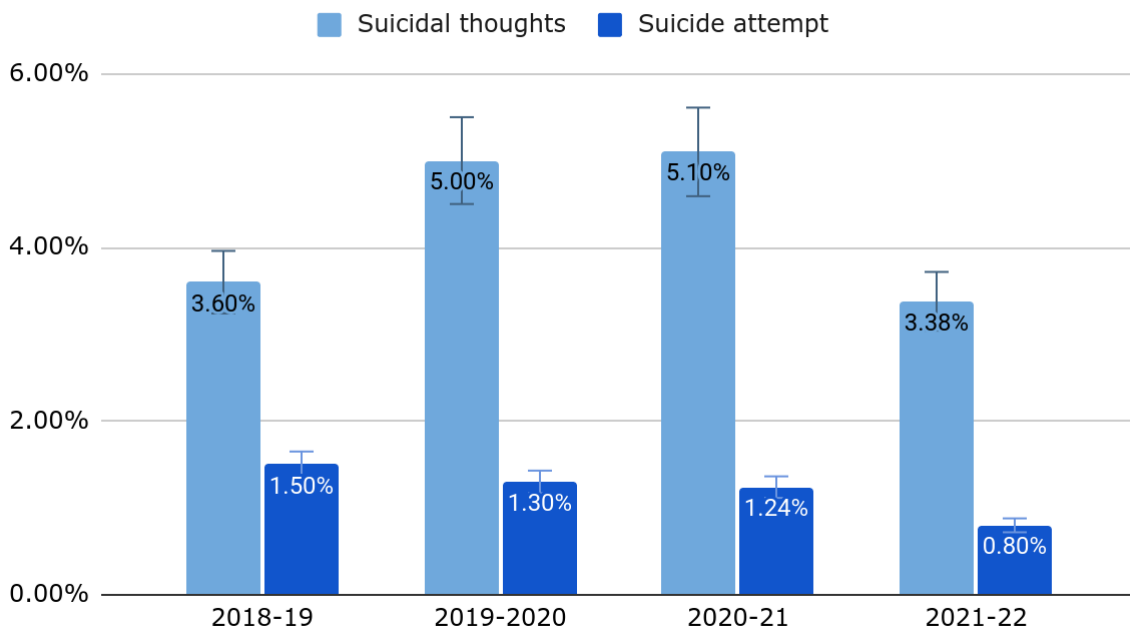
lasting almost

6,000 hours

More than 56% of contact made with Nightlines in the year was by phone, with 37% of contact by instant messenger, emphasising the importance of providing options for using our service.

Key areas talked about were mental health and academic issues, as has been the case for a number of years. Aligning with the national statistics, we have found a decrease in calls involving suicide attempts and suicidal thoughts this year.

Suicide Calls Over Time



Challenges

As we raise the profile of Nightlines across the country, not only do we see an increase in calls and interested volunteers, but also unfortunately more abusive calls, which was the case once again this year. Abuse of the service happens more over the phone, and has therefore increased since phone lines have fully reopened post-pandemic.

Structure, Governance and Management

Legal Structure

The Nightline Association is a Charitable Company Limited by Guarantee registered in England. The Trustees are the directors for the purposes of the Companies Act 2006.

We are registered as a charity in England & Wales and in Scotland. The Association is not required to register in Northern Ireland as section 167 of the Charities Act (Northern Ireland) 2008 has not yet been brought into operation.

Governing Document

The Association's constitution consists of its Articles of Association which are available from Companies House and the Charity Commission.

These are supplemented by the Bye Laws and Ordinances, which are available upon request.

Planned conversion to CIO

At the 2022 AGM, the members approved the conversion of the Association to a charitable incorporated organisation (CIO). This is subject to the approval of a new constitution in 2023.

Membership & Affiliation

Our legal members are the Coordinators of the Affiliated Nightlines. In addition, all Nightline and Association Volunteers are (non-voting) associate members.

Affiliated Nightlines are accredited by the Association as meeting the requirements of the Good Practice Guidelines (GPGs), a set of guidelines approved by the

members and based on legal and best practice requirements in the helplines sector.

There is an annual affiliation fee for Nightlines which is set by the membership. This is currently 4% of a Nightline's annual income, which was capped at £941.95 in 2022 (rising in line with inflation).

Representation

In addition to the AGM, the members are represented by Regional Coordinators which are elected by the members in each of the 10 regions for a term of 1 year.

The Regional Coordinators represent Nightlines in their region, as well as helping signpost them to the support and guidance available from the Association.

The Regional Coordinators form the Council which advises the Association on matters affecting Nightlines. The Council must approve Trustee appointments and certain governance changes.

Trustee Meetings & Committees

The Trustees took an active role in the running of the Association in 2022, providing direct support to the volunteer Heads of Department when necessary.

With the appointment of our new CEO, the Trustees will begin handing over this operational role, focusing on good governance.

The Board of Trustees holds four plenary meetings each year, with shorter additional meetings held when necessary.

Additional work is carried out by the Trustee Committees:

- Risk Management Committee
- Operations & People Committee (known as the Charity Management Committee until March 2023)
- Finance Committee
- Governance Committee
- Safeguarding Committee
- Nightline Trust Management Committee

In addition, ad hoc Search & Nomination Committees are formed as needed to manage the recruitment of Trustees, Staff, and Senior Volunteers.

Safeguarding

While the Association does not directly run any Nightline services, we recognise the importance of having robust procedures in place to protect children and adults at risk.

All of our volunteers and staff undergo safer recruitment checks, including references, to help us make sure that they are appropriate people to work with us. Staff and volunteers are also required to complete our bespoke online safeguarding training to equip them with the knowledge and skills necessary to fulfil their role.

The Safeguarding Committee performs a quarterly audit of safeguarding incidents and reports directly to the Board of Trustees.

The safeguarding arrangements for individual Nightlines are the responsibility of the Nightlines and their parent bodies. The Association provides guidance and

advice to support Nightlines and parent bodies in doing this.

Risk Management

During 2022, the Trustees reviewed risks regularly at Board Meetings and tracked progress on alleviating risks.

Charity Governance

In 2022, the Trustees reviewed and updated the policies of the Association, as part of a regular review process.

This included bringing our maternity, paternity and adoption leave policies in line with the sector. The Trustees also introduced guidance to standardise the conduct of committees and groups across the Association.

This formed part of a wider governance review of the Association, in line with the Charity Governance Code, due to be completed by autumn 2023.

Volunteer Management

The Association's volunteers are organised into a number of teams within four departments:

- Central Services
- Communications & Engagement
- Development
- IT

Each department is led by a volunteer Head of Department, supported by a Line Trustee appointed by the Board. In 2023, the line management of the Heads of Department becomes the responsibility of our new CEO.

Subsidiaries

The Association has a subsidiary charity, Nightline Trust, a charitable incorporated organisation (charity number 1112793-1).

The Nightline Trust acts as a parent body of last resort, taking on the governance and oversight of Nightline services where their existing parent body is unable to do so, but where the Nightline service still remains viable and sustainable in the long-term.

In 2022, the Nightline Trust acted as the parent body for Birmingham Nightline, a charitable company limited by guarantee.

Birmingham Nightline was directly managed by the Association through the Nightline Trust until November 2022, when responsibility was handed over to a new Board of Trustees for Birmingham Nightline.

Details of the Nightline Trust's work is available later in this report.

International Nightline Movement

Following the difficult decision to cease our operations in the Republic of Ireland last year, the Association has now introduced International Affiliation. This status is available to Nightlines and groups of Nightlines outside of the UK and allows access to most of our services and resources. We are pleased to have found a solution that allows us to continue to offer our support to Nightlines outside of the UK.

Equity, Diversity and Inclusion (EDI)

The Nightline Association's Equity, Diversity and Inclusion Task Force was established to improve the organisation's internal practices and identify how Nightlines could be assisted in developing their own training and activities related to EDI. This group completed their work with an internal report in early 2022.

Following this, we recruited an EDI Lead to own this project and take forward the implementation of the Task Force's recommendations, with support from the Board. We also established an EDI Subcommittee, reporting to the Operations and People Committee, ensuring direct Trustee involvement and oversight of this work.

The individual Heads of Department have been tasked directly with implementing the recommendations relevant to their departments, and this progress is being tracked internally. They continue to work on this with support and guidance from the EDI Lead.

Key areas of focus this year have been around events and training, as these are also relevant to Nightlines and their development in this area. We have also worked to ensure our policies are in line with best practice from an EDI perspective.

EDI continues to be a key area of focus and strategic priority for the Board.

We supported over **1,800 volunteers**
providing services to
1.48 million
students
across **125 institutions**



Trustees, Staff & Volunteers

Trustee Appointment

Trustees are appointed following a rigorous appointment process. This is carried out by a Search & Nomination Committee including Trustees, volunteers, and representatives of affiliated Nightlines. The process involves the review of applications, interviews, references and an analysis of potential conflicts of interest. Appointments are subject to vetting and eligibility checks and must be approved by

both the Board of Trustees and the Council.

General Trustees are appointed to a 3-year term. Student Trustees are appointed to a 2-year term and must be current students at the time of their appointment or reappointment. Trustees are limited to a maximum of 6 consecutive years in office.

Trustees

Name	Office (if any)	Dates served (if not whole year)
Matthew Axbey	Vice Chair Line Trustee (Central Services) Trustee Safeguarding Lead	
Aisling Curtis	Line Trustee (Development)	
Martin Smith	Treasurer	
Jacob Kelly		
Harry McLaren	Line Trustee (IT)	
Matt Youngs		
Meg Haskins	Line Trustee (Engagement & Communications)	Appointed 31 July
Cass Kamara		Appointed 31 July
Veronika Dvořáková		Appointed 31 July
Emily Wheeler	Line Trustee (Communications)	Retired 9 April
Rose Ahier	Line Trustee (Engagement)	Retired 9 April
Simisola Oyesanya		Retired 30 April
Jack Watts	Chair	Resigned 31 July
Jessica Hudson		Resigned 12 October

Staff

Name	Position	Dates served (if not whole year)
Emma Nieminen	Senior Operations Officer	Until 30 September

Senior Volunteers

Name	Position	Dates served (if not whole year)
Adam Kendal	Head of Department (Central Services)	From 17 August
Sam Donnelly	Head of Department (Communications)	Until 2 Feb
Simon Pickles	Head of Department (Communications)	From 2 Feb - 27 May
	Head of Department (Communications & Engagement)	From 27 May
Harry Cloke	Head of Department (Development)	
Sophie Adair	Head of Department (Engagement)	Until 26 May
Scarlett Jardine	Head of Department (IT)	Until 23 January
Javier Bosch	Head of Department (IT)	From 23 January

Reference and Administrative Details

Name of Charity

Nightline Association

Charity Registration Numbers

1112793 (England & Wales)

SC050834 (Scotland)

Company Registration Number

05436297

Registered Office

Lytchett House
13 Freeland Park
Wareham Road
Poole
Dorset
BH16 6FA

Bankers

CAF Bank Ltd
25 Kings Hill Avenue
Kings Hill
West Malling
ME19 4JQ

Shawbrook Bank Limited
Lutea House
Warley Hill Business Park
The Drive
Great Warley
Brentwood
CM13 3BE

Independent Examiner

Godfrey Wilson Ltd
5th Floor, Mariner House
62 Prince Street
Bristol
BS1 4QD

Honorary Counsel

(Pro bono legal advice)

Reed Smith LLP
The Broadgate Tower
20 Primrose Street
London
EC2A 2RS

Memberships & Affiliations

- Student Mental Health Alliance
- Helplines Partnership
- Small Charities Coalition
- National Council for Voluntary Organisations
- Foundation for Social Improvement
- National Suicide Prevention Alliance
- Mental Wellbeing in Higher Education Expert Group
- Universities UK Mental Health in Higher Education Advisory Group

The Small Charities Coalition closed its services at the end of March 2022 - some of its work has been taken on by the National Council for Voluntary Organisations and the Foundation for Social Improvement.

Exemptions from Disclosure

No details of the Association, its Trustees, or its staff have been omitted from this report.

Funds held as custodian trustee on behalf of others

The Association held funds on behalf of Birmingham Nightline due to delays in opening a separate bank account for Birmingham Nightline.

Full account of all money received was made to Birmingham Nightline in February 2022 and Birmingham Nightline then reimbursed the Association for payments made on its behalf.

These payments are recorded in the accounts as conduit funding for Birmingham Nightline.

Nightline Trust Activities

The Nightline Trust is a wholly owned subsidiary charity of the Nightline Association (registered charity number 1112793-1). It exists to take on ownership and/or oversight of Nightline services where there is no appropriate parent body such as a Students' Union but where the Nightline service remains sustainable and viable in the long term.

Our Nightline

The Nightline Trust currently oversees the operation of one Nightline, that being Birmingham Nightline.

Birmingham Nightline was started in 1976 and, until Spring 2021, operated as a student society at University of Birmingham Guild of Students. Birmingham Nightline currently has around 100 trained volunteers who are working hard to provide crucial support to students in Birmingham.

Due to continuing issues accessing office space, Birmingham Nightline currently operates an online-only service, taking contacts by instant messaging and email.

Major achievements

At the Association's Spring Conference in 2022, one of the Coordinators of Birmingham Nightline received the Nightline Volunteer of the Year award in recognition of their efforts in managing the Nightline through an exceptionally challenging year.

In November 2022, the responsibility for the management of Birmingham Nightline was handed over to a new Board of Trustees. The Nightline Trust remains the sole legal member of Birmingham Nightline and will continue to provide support and high-level oversight to the new trustees.

Financial Statements & Accounts

Introduction

Financial Review

The Association remains on a stable financial footing, with income of £61k slightly below expenditure of £62k.

We raised funds from a range of sources, with the majority of funds raised being restricted. We exited 2022 with total funds of £165k and have sufficient funds to deliver our plans for 2023.

Directors' Responsibilities

The Trustees, who are the directors under the Companies Act 2006, acknowledge their responsibilities for:

- ensuring the company keeps accounting records which comply with sections 386 and 387 of the Companies Act 2006; and
- preparing financial statements which give a true and fair view of the state of affairs of the company at the end of each financial year and of its profit and loss for each financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

Investment Policy

The Association does not currently hold any risk-bearing investments and does not intend to make any such investments under our current policies. We hold a small savings account for surpluses above the £85,000 limit for the Financial Services Compensation Scheme (FSCS) in order to

ensure that all of the Association's funds are protected.

Reserves Policy

The Association holds sufficient reserves such that all committed expenditure can be met, along with an allowance for unanticipated expenditure to remediate priority risk areas.

Reporting Framework

The financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and with the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (Charities SORP (FRS 102)).

Examination of accounts

The Trustees are satisfied that no audit is required under:

- section 144 of the Charities Act 2011;
- section 475 of the Companies Act 2006; or
- regulation 10(1) of the Charities Accounts (Scotland) Regulations 2006.

No audit has been required by the members under section 476 of the Companies Act 2006.

The Trustees are therefore satisfied that the company is entitled to exemption from


the provisions of the Companies Act 2006 relating to the audit of the financial statements for the year by virtue of section 477.

The Trustees believe that an independent examination is required under section 145 of the Charities Act 2011 and regulation 11 of the Charities Accounts (Scotland) Regulations 2006.

The Trustees have appointed Godfrey Wilson Ltd (registered company number 04537489) to carry out this examination. The Trustees believe that Godfrey Wilson Ltd has the requisite ability and practical experience to carry out a competent examination of the accounts.

Approval

The financial statements were approved by the Board of Trustees on 8 July 2023 and signed on behalf of the Trustees by:



Martin Smith
Treasurer

Independent Examiner's Report

I report on my examination of the accounts of the Nightline Association ("the charity") for the year ended 31st December 2021.

The charity's trustees are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the 2011 Act") and the Charities and Trustee Investment (Scotland) Act 2005 ("the 2005 Act"). As company directors, they are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the accounts of the charity are not required to be audited and are eligible for independent examination, I report in respect of my examination of the charities accounts carried out under section 145 of the 2011 Act and section 44(1)(c) of the 2005 Act. I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales (ICAEW).

In carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act, and the requirements of regulation 11 of the Charities Accounts (Scotland) Regulations 2006 ("the 2006 Regulations").

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act, section 44(1)(a) of the 2005 Act, or regulation 4 of the 2006 Regulations; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the accounts did not comply with regulation 8 of the 2006 Regulations; or
- the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Rob Wilson FCA
Godfrey Wilson Ltd
5th Floor, Mariner House, 62 Prince Street, Bristol BS1 4QD

8 July 2023

Nightline Association

Statement of financial activities (incorporating an income and expenditure account)

For the year ended 31 December 2022

	Note	Restricted £	Unrestricted £	2022 Total £	Restated 2021 Total £
Income (and endowments) from:					
Donations and legacies	3	45,000	10,253	55,253	42,414
Charitable activities	4	-	4,824	4,824	7,540
Other trading activities	5	-	-	-	18,379
Investments		-	555	555	169
Total income (and endowments)		45,000	15,632	60,632	68,502
Expenditure on:					
Raising funds		-	216	216	716
Charitable activities		10,311	51,081	61,392	55,269
Total expenditure	6	10,311	51,297	61,608	55,985
Net income / (expenditure) and movement in funds	7	34,689	(35,665)	(976)	12,517
Reconciliation of funds:					
Total funds brought forward		3,746	162,282	166,028	153,511
Total funds carried forward		38,435	126,617	165,052	166,028

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in note 14 to the accounts.

Prior period income and expenditure have been reclassified to reflect the requirements of the Charities SORP (FRS 102), to be comparable with the current year and is disclosed in note 16 of the accounts.

Nightline Association

Balance sheet

As at 31 December 2022

	Note	£	2022 £	Restated 2021 £
Current assets				
Debtors	10	1,161		1,063
Cash at bank and in hand		<u>166,213</u>		<u>167,121</u>
		167,374		168,184
Liabilities				
Creditors: amounts falling due within 1 year	11	<u>(2,322)</u>		<u>(2,156)</u>
Net current assets / (liabilities)			<u>165,052</u>	<u>166,028</u>
Net assets / (liabilities)	13		<u>165,052</u>	<u>166,028</u>
Funds	14			
Restricted funds			38,435	3,746
Unrestricted funds				
General funds			<u>126,617</u>	<u>162,282</u>
Total charity funds			<u>165,052</u>	<u>166,028</u>


The directors are satisfied that the company is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477(2), and that no member or members have requested an audit pursuant to section 476 of the Act.

The directors acknowledge their responsibilities for:

- (i) ensuring that the Company keeps proper accounting records which comply with section 386 of the Act; and
- (ii) preparing financial statements which give a true and fair view of the state of affairs of the Company as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of section 393, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the company.

These accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies' regime.

Approved by the trustees on 8 July 2023 and signed on their behalf by



Martin Smith - Treasurer

Nightline Association

Notes to the financial statements

For the year ended 31 December 2022

1. Accounting policies

a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities in preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Nightline Association meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

b) Going concern basis of accounting

The accounts have been prepared on the assumption that the charity is able to continue as a going concern, which the trustees consider appropriate having regard to the current level of unrestricted reserves. There are no material uncertainties about the charity's ability to continue as a going concern.

c) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from the government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity 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 and is not deferred.

d) Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item, is probable and the economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

e) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity: this is normally upon notification of the interest paid or payable by the bank.

Nightline Association

Notes to the financial statements

For the year ended 31 December 2022

f) Funds accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

g) Expenditure and irrecoverable VAT

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.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

h) Allocation of support and governance costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Governance costs are the costs associated with the governance arrangements of the charity, including the costs of complying with constitutional and statutory requirements and any costs associated with the strategic management of the charity's activities. These costs have been allocated in full to expenditure on charitable activities.

i) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

j) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

k) Creditors

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

l) Conduit funding

Conduit funds are monies received for third parties and do not belong to the charity. The incoming funds and outgoing payments are excluded from the Statement of Financial Activities. Any conduit funds in hand at the year end are shown as creditors in the accounts.

m) Financial instruments

The charitable company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

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Notes to the financial statements

For the year ended 31 December 2022

n) Pension costs

The company operates a defined contribution pension scheme for its employees. There are no further liabilities other than that already recognised in the SOFA.

o) Foreign currency transactions

Transactions in foreign currencies are translated at rates prevailing at the date of the transaction. Balances denominated in foreign currencies are translated at the rate of exchange prevailing at the year end.

p) Accounting estimates and key judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

The charity does not have any accounting policies with key sources of estimation uncertainty that have a significant effect on the amounts.

2. Prior period comparatives: statement of financial activities

	Restricted	Unrestricted	Restated 2021 Total
	£	£	£
Income from:			
Donations and legacies	9,800	32,614	42,414
Charitable activities	-	7,540	7,540
Other trading activities	-	18,379	18,379
Investments	-	169	169
	<u>9,800</u>	<u>58,702</u>	<u>68,502</u>
Total income	<u>9,800</u>	<u>58,702</u>	<u>68,502</u>
Expenditure on:			
Raising funds	-	716	716
Charitable activities	<u>28,343</u>	<u>26,926</u>	<u>55,269</u>
	<u>28,343</u>	<u>27,642</u>	<u>55,985</u>
Total expenditure	<u>28,343</u>	<u>27,642</u>	<u>55,985</u>
Net income / (expenditure) and movement in funds	<u>(18,543)</u>	<u>31,060</u>	<u>12,517</u>

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For the year ended 31 December 2022

3. Income from donations and legacies

	Restricted £	Unrestricted £	2022 Total £
Grants	45,000	1,000	46,000
Donations	-	5,790	5,790
Gifts in kind	-	3,463	3,463
Total income from donations and legacies	45,000	10,253	55,253

Prior period comparative:

	Restricted £	Unrestricted £	2021 Total £
Grants	9,800	27,050	36,850
Donations	-	5,564	5,564
Total income from donations and legacies	9,800	32,614	42,414

4. Income from charitable activities

	2022 Total £	2021 Total £
Subscriptions	3,504	4,540
Other income	1,320	3,000
Total income from charitable activities	4,824	7,540

Income from charitable activities was unrestricted in the current and prior period.

5. Income from other trading activities

	2022 Total £	2021 Total £
Fundraising events	-	18,379
Total income from other trading activities	-	18,379

Income from other trading activities was unrestricted in the prior period.

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Notes to the financial statements

For the year ended 31 December 2022

6. Total expenditure

	Raising funds £	Charitable activities £	Support and governance costs £	2022 Total £
Staff costs (note 8)	-	22,869	1,204	24,073
Other staff and volunteer costs	-	1,965	-	1,965
IT & Telephone	-	14,113	-	14,113
Events	-	7,099	-	7,099
Fundraising Costs	216	-	-	216
Legal & Professional	-	10,533	2,388	12,921
Office and running costs	-	29	-	29
Trustee expenses	-	-	1,192	1,192
Sub-total	216	56,608	4,784	61,608
Allocation of support and governance costs	-	4,784	(4,784)	-
Total expenditure	216	61,392	-	61,608

Prior period comparative

	Raising funds £	Charitable activities £	Support and governance costs £	2022 Total £
Staff costs (note 8)	-	26,862	1,414	28,276
Other staff and volunteer costs	-	2,697	-	2,697
IT & Telephone	-	11,472	-	11,472
Events	-	867	-	867
Fundraising Costs	716	200	-	916
Legal & Professional	-	8,104	550	8,654
Office and running costs	-	2,888	-	2,888
Trustee expenses	-	-	215	215
Sub-total	716	53,090	2,179	55,985
Allocation of support and governance costs	-	2,179	(2,179)	-
Total expenditure	716	55,269	-	55,985

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Notes to the financial statements

For the year ended 31 December 2022

7. Net movement in funds

This is stated after charging:

	2022 £	2021 £
Trustees' remuneration	Nil	Nil
Trustees' reimbursed expenses	1,192	215
Independent examiner's remuneration:		
▪ Independent examination (including VAT)	<u>1,740</u>	<u>550</u>

8. Staff costs and numbers

Staff costs were as follows:

	2022 £	2021 £
Salaries and wages	23,318	27,459
Pension costs	<u>755</u>	<u>817</u>
	<u>24,073</u>	<u>28,276</u>

No employee earned more than £60,000 during the year.

The key management personnel of the charitable company comprise the Trustees. The total employee benefits of the key management personnel were £Nil (2021: £Nil).

	2022 No.	2021 No.
Average head count	<u>0.75</u>	<u>1.00</u>

9. Taxation

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

10. Debtors

	2022 £	2021 £
Trade debtors	34	-
Prepayments	<u>1,127</u>	<u>1,063</u>
	<u>1,161</u>	<u>1,063</u>

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Notes to the financial statements

For the year ended 31 December 2022

11. Creditors : amounts due within 1 year

	2022 £	Restated 2021 £
Trade creditors	25	-
Accruals	1,740	1,153
Other creditors (note 12)	557	1,003
	<u>2,322</u>	<u>2,156</u>

12. Conduit funding

	2022 £	2021 £
Balance at start of year	1,003	-
Funding received during year	3,573	4,826
Funding distributed during year	(4,019)	(3,823)
	<u>557</u>	<u>1,003</u>

Conduit funds are monies received for third parties and do not belong to the charity. The charity passes them through the accounts to nightlines to help their charitable purposes, but does not have control over their use. The receipts and payments referred to above have been excluded from the Statement of Financial Activities. The balance held at the end of the year is included in Other creditors (note 11).

13. Analysis of net assets between funds

	Restricted funds £	General funds £	Total funds £
Current assets	38,435	128,939	167,374
Current liabilities	-	(2,322)	(2,322)
Net assets at 31 December 2022	<u>38,435</u>	<u>126,617</u>	<u>165,052</u>
Prior period comparative			
	Restricted funds £	General funds £	Total funds £
Current assets	3,746	164,438	168,184
Current liabilities	-	(2,156)	(2,156)
Net assets at 31 December 2021	<u>3,746</u>	<u>162,282</u>	<u>166,028</u>

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For the year ended 31 December 2022

14. Movements in funds

	At 1 January 2022 £	Income £	Expenditure £	At 31 December 2022 £
Restricted funds				
Charlie Waller Trust	886	-	(478)	408
Nominet	2,860	20,000	(9,833)	13,027
Innox	-	25,000	-	25,000
Total restricted funds	3,746	45,000	(10,311)	38,435
Unrestricted funds				
General funds	162,282	15,632	(51,297)	126,617
Total unrestricted funds	162,282	15,632	(51,297)	126,617
Total funds	166,028	60,632	(61,608)	165,052

Purposes of restricted funds

Charlie Waller Trust	To fund training for Nightline volunteers on suicide calls.
Nominet	To fund digital transformation projects.
Innox	To fund the salary of the CEO.

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Notes to the financial statements

For the year ended 31 December 2022

14. Movements in funds (continued)

Prior period comparative (restated)

	At 1 January 2021 £	Income £	Expenditure £	At 31 December 2021 £
Restricted funds				
Charlie Waller Trust	11,440	5,000	(15,554)	886
Nominet	8,040	4,800	(9,980)	2,860
National Lottery Community Fund	2,785	-	(2,785)	-
Tribal funding	24	-	(24)	-
Total restricted funds	<u>22,289</u>	<u>9,800</u>	<u>(28,343)</u>	<u>3,746</u>
Unrestricted funds				
General funds	<u>131,222</u>	<u>58,702</u>	<u>(27,642)</u>	<u>162,282</u>
Total unrestricted funds	<u>131,222</u>	<u>58,702</u>	<u>(27,642)</u>	<u>162,282</u>
Total funds	<u><u>153,511</u></u>	<u><u>68,502</u></u>	<u><u>(55,985)</u></u>	<u><u>166,028</u></u>

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Notes to the financial statements

For the year ended 31 December 2022

15. Subsidiaries

In 2021, the charity registered a subsidiary company , Nightline Trust Ltd, a company limited by guarantee and a linked charity, Nightline Trust CIO, to support Birmingham Nightline and any future independent Nightlines. All transactions covered by Nightline Association were reimbursed by Birmingham Nightline in 2022.

16. Prior year adjustment

The prior year results have been restated for the conduit funds the charity holds (detailed in note 12 to the accounts). The effect of the restatements are shown below.

	2021 £
Income prior to restatement	73,328
Reclassified as conduit funds	<u>(4,826)</u>
Restated income	<u>68,502</u>
Expenditure prior to restatement	59,808
Reclassified as conduit funds	<u>(3,823)</u>
Restated expenditure	<u>55,985</u>
Funds prior to restatement	167,031
Reclassified as conduit funds	<u>(1,003)</u>
Restated funds	<u>166,028</u>

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Registered charity SC050834 (Scotland)

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