

Self Help Services Ltd
(a company limited by guarantee)

Annual Report

Year Ended

31 March 2021

Company Number 06036050
Charity Number 1122063

Self Help Services Ltd

Report and financial statements for the year ended 31 March 2021

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Self Help Services Ltd

Legal and administrative information
for the year ended 31 March 2021

**Directors and Trustees
of the charity:**

M Fitzgibbon
F Selvan
E Robinson
S Islam
A Rafferty
L Symonds

Secretary:

M Fitzgibbon

**Principal and
Registered Office:**

1st Floor
463 Stretford Road
Manchester
England
M16 9AB

Website

www.selfhelpservices.org.uk

Constitution:

The charity is registered as a company limited by guarantee. The governing documents are the company's Memorandum and Articles of Association.

Company number:

06036050

Charity number:

1122063

Bankers:

Santander
Bridle Road
Bootle
Merseyside
L30 4GB

External Auditor:

Beever and Struthers
Statutory Auditor
St George's House
215-219 Chester Road
Manchester
M15 4JE

Self Help Services Ltd

Directors' and trustees' report for the year ended 31 March 2021

The directors and trustees are pleased to present their report together with the financial statements of the charity for the year ended 31 March 2021.

Legal and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the Memorandum and Articles of Association and the Statement of Recommended Practice "Accounting and Reporting by Charities".

1 Structure, Governance and Management

Status

Self Help Services Ltd is a company limited by guarantee and a registered charity governed by its Memorandum and Articles of Association.

Directors and Trustees

The Trustees serving during the year were as follows.

M Fitzgibbon
F Selvan
E Robinson
S Islam
A Rafferty
L Symonds

Recruitment and Training of Trustees

As set out in the Articles of Association, the Chair and other Trustees are appointed by The Big Life Company Limited by sending a notice in writing to the Charity.

The training and induction of new Trustees is the responsibility of the Chair and is tailored to the individual needs of new appointees. All Trustees have a one to one meeting with the Chair each year to discuss training and development needs.

The Standing Orders of the charity give details of the decisions which are made at Board level and the powers delegated to the management team.

Organisational Management

The Board of Trustees evaluate and agree the priorities of the organisation as a whole and sub committees of the Board determine the general policies. Self Help Services Ltd works as part of the Big Life Group of social businesses and charities. Each year it agrees a service level agreement with The Big Life Company Limited for the operational management of the charity.

Risk Management

The directors have identified the risks that the charity may be exposed to in the next financial year and have established strategies to mitigate those risks. A risk management process is in place whereby risks are identified and profiled against likelihood and consequence, with actions put in place. Each risk is assigned to a member of the Senior Management Team.

Self Help Services Ltd

Directors' and trustees report for the year ended 31 March 2021 (*continued*)

Key Management Personnel - Remuneration

Self Help Services Ltd considers its key management personnel to be trustees and senior leadership of the group. Full costs are borne by The Big Life Company Limited and disclosed in those accounts. The costs of the charity's key management personnel relating to Self Help Services Ltd are paid for as part of an overall service level agreement with The Big Life Company Limited that is annually agreed by Self Help Services Ltd trustees.

Remuneration of the senior leadership within the group is set by the group's Audit & Remuneration Committee based on benchmarking against comparable external organisations.

2 Objectives of the charity

The charity's object and principal activity is to promote the relief and rehabilitation of persons affected by mental ill health by provision of self-help initiatives.

3 Statement of public benefit

The Trustees have given due consideration to Charity Commission published guidance on the operation of the public benefit requirement. Full details of the public benefit provided by the charity are detailed in the review of activities in section 4.

4 Review of activities and future development

Self Help Services Ltd (SHS) is a user led mental health charity delivering primary mental health and self-help initiatives, including one to one therapy, self-help groups and structured training courses. SHS is one of the largest independent providers of NHS Primary mental health services in the North of England.

SHS delivers one to one cognitive behavioural therapy, counselling and e-therapy services and a range of workshops and peer support groups for NHS Manchester, Stockport, Salford, Trafford, Eastern Cheshire, and Heywood, Middleton and Rochdale CCGs. In addition, SHS is lead partner for the innovative Living Life Well project in Tameside and Glossop. This project is one of four pilot projects across the UK aimed at developing an integrated approach to working with people who have complex and enduring mental health needs.

Our work this year was significantly disrupted by the Covid Pandemic which makes a year-on-year comparison of activity difficult given the required change in modes of delivery. Contract income was maintained, and all services moved online. Only critical appointments were offered face to face when it was deemed safe to do so. The disruption to GP services impacted on the number of referrals to the services, particularly during the first lockdown. This resulted in a significant reduction in the numbers of people we worked with. During the year SHS had 7 volunteers (compared to 115 in 2020) and only 655 people attended drop in groups compared to 14,000 attendances the previous year. The IAPT (Improving Access to Psychological Therapies) services delivered interventions to 19,199 clients (2020: 26,354) of which e-therapy accounted for 798 (2020: 2,096).

Peer support groups were also affected by the pandemic and were very much missed by regular participants. As a response we set up alternatives such as Facebook groups and restarted the traditional groups as soon as possible.

The Covid pandemic has sharply highlighted the on-going need for mental health services. In Tameside and Glossop, we have worked with commissioners to provide a helpline for people struggling with a range of issues related to the Coronavirus pandemic.

Self Help Services Ltd

Directors' and trustees report for the year ended 31 March 2021 (*continued*)

5 Principal risks and uncertainties

A risk management process is in place whereby risks are identified and profiled against likelihood and consequence, with actions identified. Each risk is assigned to a member of the Senior Management team.

By far the biggest risk this year was the Coronavirus. This impacted our ability to deliver services safely for our staff and clients as well as our financial position. A Coronavirus Core Group oversaw the management of Health & Safety risk assessments and mitigations; advised staff and managers; and ensured clear communication. The group were able to delay planned investments and successfully secured grants and accessed government support to manage the financial risks.

At an operational level, services provided by the Group are subject to legislative and quality standards, including CHAS (the Health and Safety Quality Standard), ISO 9001 and 14001. The Group also retained its Best Companies 2 star accreditation, (after narrowly missing out on the 3 star award) which evidences outstanding levels of staff engagement. The Group was placed 64th in the UK's 'Best Large Companies to Work For' listing 2020-21.

Failure to maintain these standards impacts on the Group's ability to retain and win contracts, therefore services are constantly reviewed and audited, and appropriate action taken to ensure targets are met and exceeded

6 Related parties

The charity forms part of the "**Big Life Group**" of social enterprises and charities. This includes **The Big Life Company Limited**, a not for profit distributing company limited by guarantee, of which one of the company's directors, F Selvan, is the sole guarantor.

The group also includes Big Life Centres, Big Issue North Trust Ltd, and Big Life Schools (formerly Longsight Community Primary School).

Big Life Centres is an independent charity which offers opportunities to people who have had a raw deal in life to change their lives for the better.

Big Issue North Trust Ltd is an independent charity within the Big Life Group and provides services to vendors of The Big Issue In the North magazine; including assistance with access to health care services, accommodation and addiction services.

Big Life Schools is a 2 school Multi Academy Trust.

7 Financial Review

In the year income totalled £9,937,824 (2020 - £8,672,444) and expenditure totalled £9,837,440 (2020 - £8,631,585). At the year-end total funds amounted to £839,734 (2020 - £739,350) made up of restricted funds total £223,030 (2020 - £213,594) and unrestricted funds total £616,704 (2020 - £525,756).

8 Key performance indicators

Targets are set and are monitored during the year, and their progress included within the Board Reports. They are categorised under three objectives:

- To work with more people and places and create opportunities and inspire change
- To do good business with our social mission at the heart of all that we do
- To have an organisation that enables us to work in the Big Life Way

Self Help Services Ltd

Directors' and trustees report for the year ended 31 March 2021 (*continued*)

9 Reserves policy and going concern

At the year end the Reserves Policy is reviewed for all companies in the Group.

The aim of Reserves is to:

- Reduce the risks to service delivery and operations should income levels fall for a period.
- Allow entry into new projects and initiatives that require investment, be paid in arrears or that may not be profitable in the early periods.
- Ensure that, should a contract end, funds are available to allow redeployment of staff.

Reserve Level

The current target level of reserves is £1.3m and the actual level of free reserves at 31 March 2021 was £617k (2020 - £524k). The current 5 year Business Plan 2020-25 has set the achievement of target reserves over the review period as a key performance indicator and annual budgets will be set so as to achieve target reserves over the 5 year period.

The directors are of the view that all companies in the Group are a going concern.

10 Future developments

The Big Life Group is in the business of changing lives and we fight inequality by working with people and places to create opportunities and inspire change. All our services work with people to support areas of their life and help remove obstacles which are barriers to individuals in changing their life for the better. We help people see the skills and support they already have so that they can build on it and reach their full potential.

Our work is done in the Big Life Way and is underpinned by five principles:

- We work with people on all areas of their lives and build on their skills and potential in everyone and value their life experience.
- We strive to provide a first class service which develops a person's resilience and is led by them and responds to their priorities.
- We never give in and celebrate a person's achievement as we understand that everyone has the capacity for change.
- We tread new ground and learn from feedback and innovate to respond to new challenges.
- We work in partnership with people and places to achieve more together than we can achieve alone.

Self Help Services Ltd

Directors' and trustees report for the year ended 31 March 2021 (*continued*)

The Group's Business Plan 2020-25 has identified three key work priorities over the next five years which include

- (1) To work with more people and places to create opportunities and inspire change:
 - To work with more people to support them in all areas of their life.
 - To have volunteer opportunities in every service,
 - To increase the opportunities for people to engage with our services through the use of technology, such as online chats, video conferencing and virtual reality.
 - To develop place-based plans for every area we work in, and develop partnerships and integrated working.
- (2) We will be a 'good' business with our social mission at the heart of all that we do:
 - To grow in our existing geographies to diversify our offer, and move into new areas where there is an opportunity to develop significant roots to anchor ourselves in a community.
 - To increase feedback to continually improve the quality of what we do.
 - To invest in our assets and technology and ensure we maximise efficiency and the quality of our data to drive service improvement.
 - To reduce our carbon footprint and implement agile working.
 - To ensure we have an appropriate legal structure that works for us and the people we work with.
- (3) We will have an organisation that enables us to work in the Big Life Way:
 - To have management structures, IT systems and change processes that facilitate staff and services working together.
 - To deliver our workforce strategy, ensuring we have diverse, trained and happy staff, as evidenced by achievement of Best Companies 3-Star accreditation.
 - To have trained Multi-Modality Practitioners in every service and ensure all staff will be trained in strengths based approaches.
 - To develop tools for people to have control of their own stories and data.
 - To ensure Service user engagement shapes our services
 - To ensure all our services are informed by research and evaluation, and to measure the impact of our work.

11 Provision of information to auditor

Each of the persons who are Directors at the time when this Directors' and Trustees' Report is approved has confirmed that:

- there is no relevant information, being information needed by the auditor in connection with preparing their report, of which the company's auditor is unaware, and
- the trustees, having made enquiries of fellow directors and the company's auditor that they ought to have individually taken, have each taken all steps that he/she is obliged to take as a director in order to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

The Statutory Auditor, Beever and Struthers, will be proposed for reappointment in accordance with section 485 of the Companies Act 2006.

Self Help Services Ltd

Directors' and trustees report for the year ended 31 March 2021 (*continued*)

12 Basis of preparation

This report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006. As such, the Company is exempt from preparing a Strategic report.

This Annual Report is signed by the Chair on behalf of the Board of Trustees. The Trustees also approve the Directors' and Trustees' report which is contained within this report, in their capacity as Company Directors.



F Selvan
Trustee

Date 15 November 2021

Self Help Services Ltd

Statement of trustees' responsibilities

The Trustees (who are also directors of Self Help Services Ltd for the purposes of company law) are responsible for preparing the Trustees' Annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period.

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Financial statements are published on the charity's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements, which may vary from legislation in other jurisdictions. The maintenance and integrity of the charity's website is the responsibility of the trustees. The trustees' responsibility also extends to the ongoing integrity of the financial statements contained therein.



F Selvan
Trustee

Date 15 November 2021

Self Help Services Ltd

Independent auditor's report

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF SELF HELP SERVICES LTD

Opinion

We have audited the financial statements of Self Help Services Ltd "the charitable company" for the year ended 31 March 2021 which comprise the Statement of Financial Activities (combining income and expenditure account), the Balance Sheet and the notes to the financial statements, including a summary of significant accounting policies in note 1. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2021 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, 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 trustees' 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 charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

Other information

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

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

We have nothing to report in this regard.

Self Help Services Ltd

Independent auditor's report

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF SELF HELP SERVICES LTD

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the trustees' report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

Responsibilities of directors

As explained more fully in the Statement of Trustees' Responsibilities set out on page 8, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees 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 trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have 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 (UK) 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.

Self Help Services Ltd

Independent auditor's report

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF SELF HELP SERVICES LTD

Auditor's responsibilities for the audit of the financial statements (continued)

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud is detailed below:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations.
- we identified the laws and regulations applicable to the charitable company through discussions with trustees and other management, and from our knowledge and experience of the charity sector.
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charitable company, including the Companies Act 2006, the Charities Act 2011, taxation legislation, data protection, anti-bribery, employment, environmental and health and safety legislation.
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence.
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the charitable company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud.
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures on income and salaries to identify any unusual or unexpected relationships.
- tested journal entries to identify unusual transactions.
- assessed whether judgements and assumptions made in determining the accounting estimates set out in note 1 were indicative of potential bias.
- investigated the rationale behind significant or unusual transactions.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Self Help Services Ltd

Independent auditor's report

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF SELF HELP SERVICES LTD

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body for our audit work, for this report, or for the opinions we have formed.



Sue Hutchinson FCCA (Senior Statutory Auditor)
For and on behalf of

Beever and Struthers
Statutory Auditor
St George's House
215/219 Chester Road
Manchester M15 4JE

Date: 20 December 2021

Self Help Services Ltd

Statement of financial activities (Combining income and expenditure account) for the year ended 31 March 2021

| | Note | Restricted funds £ | Unrestricted funds £ | Total 2021 £ | Total 2020 £ |
|---|-------|--------------------------|----------------------------|--------------------|--------------------|
| Income and endowments from: | | | | | |
| Donations and legacies | | - | 4,290 | 4,290 | 5,601 |
| Charitable activities | 2 | 207,600 | 9,715,344 | 9,922,944 | 8,660,905 |
| Investments | 3 | - | 10,590 | 10,590 | 5,938 |
| | | | | | |
| Total income | | 207,600 | 9,730,224 | 9,937,824 | 8,672,444 |
| Expenditure on: | | | | | |
| Charitable activities | 4,5,6 | 198,164 | 9,639,276 | 9,837,440 | 8,631,585 |
| | | | | | |
| Total expenditure | | 198,164 | 9,639,276 | 9,837,440 | 8,631,585 |
| | | | | | |
| Net income and movement in funds | 7 | 9,436 | 90,948 | 100,384 | 40,859 |
| | | | | | |
| Balance brought forward at 1 April 2020 | | 213,594 | 525,756 | 739,350 | 698,491 |
| | | | | | |
| Balance carried forward at 31 March 2021 | | 223,030 | 616,704 | 839,734 | 739,350 |

The statement of financial activities includes all gains and losses recognised in the year.
All amounts relate to continuing activities.

The notes on pages 15 to 26 form part of these financial statements.

Self Help Services Ltd

Balance sheet at 31 March 2021

| Company number 06036050 | Note | 2021 £ | 2021 £ | 2020 £ | 2020 £ |
|---|-------------|-------------------|-------------------|-------------------|-------------------|
| Fixed assets | | | | | |
| Tangible assets | 10 | | 105 | | 1,371 |
| Current assets | | | | | |
| Debtors | 11 | 661,252 | | 1,182,833 | |
| Cash at bank and in hand | | 1,011,790 | | 732,393 | |
| | | <u>1,673,042</u> | | <u>1,915,226</u> | |
| Creditors: amounts falling due within one year | 12 | (833,413) | | (1,177,247) | |
| Net current assets | | | <u>839,629</u> | | <u>737,979</u> |
| Total net assets | 14, 15 | | <u>839,734</u> | | <u>739,350</u> |
| The funds of the charity: | | | | | |
| Restricted income funds | 15 | | 223,030 | | 213,594 |
| Unrestricted funds | 15 | | 616,704 | | 525,756 |
| Total funds | | | <u>839,734</u> | | <u>739,350</u> |

These accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

The financial statements on pages 13 to 26 were approved and authorised for issue by the board on 15th November 2021 and are signed on its behalf by:



F Selvan

Trustee, approved and authorised on behalf of the board trustees

Date: 15 November 2021

The notes on pages 15 to 26 form part of these financial statements.

Self Help Services Ltd

Notes forming part of the financial statements for the year ended 31 March 2021

1 Accounting policies

General Information

Self Help Services Ltd is a private company, limited by guarantee, incorporated in England and Wales under the Companies Act 2006 and Charities Act 2011. The address of the registered office is provided in Legal and Administrative Information. Details of the charity's operations are provided in the Directors' and Trustees' Report.

Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

(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 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), the Companies Act 2006 and the Charities Act 2011.

Self Help Services Ltd meets the definition of a public benefit entity under FRS 102.

Assets and liabilities are initially recognised at their historic cost or transaction value. The financial statements are prepared in sterling which is the functional currency of the charity.

The financial statements have been prepared on a going concern basis which assumes an ability to continue operating for the foreseeable future. There are no material uncertainties about the charity's ability to continue as a going concern and the Trustees consider it appropriate to continue to prepare the financial statements on a going concern basis.

Whilst COVID-19 has had a major impact on operational activity and service delivery is not expected to have a significant impact financially in terms of going concern. Reserves are currently below target and achievement of the target is a key performance indicator in the current 5 year Business Plan 2020-25.

(b) Legal status of the Charity

The charity is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the charity.

(c) Incoming resources

Voluntary income is received by way of donations and gifts and is included in full in the Statement of Financial Activities when receivable.

Grants, including grants for the purchase of fixed assets, are recognised in full in the Statement of Financial Activities in the year in which they are receivable.

Services and recharges income comprises revenue recognised in respect of services supplied during the year.

Incoming resources from investments is recognised when receivable.

(d) Resources expended and cost allocation

Resources expended are recognised in the period in which they are incurred.

Resources expended are allocated to the particular activity where the cost relates directly to that activity. Certain other costs, which are attributable to more than one activity, are apportioned across the cost categories on the basis of an estimate of the proportion of time spent by staff on those activities.

Self Help Services Ltd

Notes forming part of the financial statements for the year ended 31 March 2021

Costs allocated to charitable activities are the costs associated with achieving the charity's main objectives.

Governance costs represent expenditure related to the governance of the charity, to allow it to operate and to generate information for public accountability.

(e) Fund accounting

Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the charity without further specified purpose and are available as general funds.

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund, together with a fair allocation of management and support costs.

(f) Pensions

Self Help Services Ltd is a member of the Big Life Group's defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the fund in respect of the year.

Self Help Services Ltd is also a member of the National Health Service defined benefit pension scheme for all eligible employees.

(g) Corporation taxation

The charity is exempt from tax on income and gains under Section 202 of the Corporation Act 2010 to the extent that these are applied to its charitable objects.

(h) Tangible fixed assets

Items of equipment are capitalised where the purchase price exceeds £2,000.

Depreciation for office equipment is provided so as to write off the cost on a straight-line basis over their expected useful life (3-5 years).

(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 after taking account 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 and provisions

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) Financial instruments

The charity 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.

Self Help Services Ltd

Notes forming part of the financial statements for the year ended 31 March 2021

(m) Leases

Rentals payable under operating leases are charged to the profit and loss account on a straight-line basis over the lease term. Any premiums received at the inception of the lease are recognised on a straight-line basis over the life of the lease.

(n) Judgements

In preparing these financial statements, the directors have made the following judgements:

- Determine whether leases entered into by the charity either as a lessor or a lessee are operating or lease or finance leases. These decisions depend on an assessment of whether the risks and rewards of ownership have been transferred from the lessor to the lessee on a lease-by-lease basis.

Other key sources of estimation uncertainty:

- Tangible fixed assets (see note 10) - Tangible fixed assets are depreciated over their useful lives taking into account residual values, where appropriate. The actual lives of the assets and residual values are assessed annually and may vary depending on a number of factors. In re-assessing asset lives, factors such as technological innovation, product life cycles and maintenance programmes are taken into account. Residual value assessments consider issues such as future market conditions, the remaining life of the asset and projected disposal values.

Self Help Services Ltd

Notes forming part of the financial statements
for the year ended 31 March 20201 (continued)

2 Income from charitable activities

| | Restricted funds £ | Unrestricted funds £ | Total funds 2021 £ | Restricted funds £ | Unrestricted funds £ | Total funds 2020 £ |
|-----------------------------|--------------------------|----------------------------|--------------------------|--------------------------|----------------------------|--------------------------|
| Contract Services | 207,600 | 9,329,727 | 9,537,327 | 216,830 | 8,192,768 | 8,409,598 |
| Trainee income for services | - | 314,951 | 314,951 | - | 189,702 | 189,702 |
| Other | - | 70,666 | 70,666 | - | 61,605 | 61,605 |
| | 207,600 | 9,715,344 | 9,922,944 | 216,830 | 8,444,075 | 8,660,905 |

Income from charitable activities includes income from government grants, which comprises performance related grants made by local authorities to fund the activities.

3 Unrestricted Investment income

| | Unrestricted Funds 2021 £ | Unrestricted Funds 2020 £ |
|-----------------------|------------------------------------|------------------------------------|
| Bank interest | 1,032 | 546 |
| Intercompany interest | 9,558 | 5,392 |
| | 10,590 | 5,938 |

4 Expenditure on charitable activities

| | Contract services £ | Governance £ | 2021 £ | 2020 £ |
|--------------------------------|---------------------------|-----------------|------------------|------------------|
| Staff costs | 6,150,410 | - | 6,150,410 | 5,178,891 |
| General running costs | 2,363,414 | - | 2,363,414 | 2,210,339 |
| Software licences | 93,114 | - | 93,114 | 91,848 |
| Room hire | 86,679 | - | 86,679 | 116,673 |
| Minor equipment | 74,389 | - | 74,389 | 64,156 |
| Recharges from group companies | 1,056,844 | - | 1,056,844 | 961,819 |
| Depreciation | 1,266 | - | 1,266 | 1,265 |
| Governance costs: audit fees | - | 11,324 | 11,324 | 6,594 |
| | 9,826,116 | 11,324 | 9,837,440 | 8,631,585 |
| Restricted | 198,164 | - | 198,164 | 158,546 |
| Unrestricted | 9,627,952 | 11,324 | 9,639,276 | 8,473,039 |
| | 9,826,116 | 11,324 | 9,837,440 | 8,631,585 |

Recharges from group companies relate to Finance, HR , Payroll and other central support services provided by Big Life Group.

Self Help Services Ltd

Notes forming part of the financial statements
for the year ended 31 March 2021 (*continued*)

5 Total resources expended

| | Staff costs £ | Other costs £ | 2021 Total £ | 2020 Total £ |
|------------------------------|---------------------|---------------------|--------------------|--------------------|
| Services and projects | 6,150,410 | 3,675,706 | 9,826,116 | 8,624,991 |
| Governance costs: audit fees | - | 11,324 | 11,324 | 6,594 |
| | <u>6,150,410</u> | <u>3,687,030</u> | <u>9,837,440</u> | <u>8,631,585</u> |

6 Summary analysis of expenditure and related income

| | Income £ | Expenditure £ | Net £ |
|-----------------------------|------------------|------------------|----------------|
| Voluntary | 4,290 | - | 4,290 |
| Contract services | 9,537,327 | 9,826,116 | (288,789) |
| Trainee income for services | 314,951 | - | 314,951 |
| Other | 70,666 | - | 70,666 |
| Interest | 10,590 | - | 10,590 |
| Governance | - | 11,324 | (11,324) |
| | <u>9,937,824</u> | <u>9,837,440</u> | <u>100,384</u> |

7 Net income

Net income for the year is stated after charging:

| | 2021 £ | 2020 £ |
|---|-------------|--------------|
| Rentals under operating leases – land and buildings | 76,827 | 32,307 |
| Rentals under operating leases – office equipment | 5,310 | - |
| Auditor's remuneration | 11,324 | 6,594 |
| Depreciation | <u>1265</u> | <u>1,265</u> |

Self Help Services Ltd

Notes forming part of the financial statements for the year ended 31 March 2021 (continued)

8 Analysis of staff costs and the cost of key management personnel

| | 2021 £ | 2020 £ |
|---|------------------|------------------|
| Staff costs: | | |
| Salaries | 5,487,423 | 4,629,563 |
| Social security costs | 413,171 | 333,268 |
| Pension costs (see note 19) | 249,816 | 216,060 |
| | <u>6,150,410</u> | <u>5,178,891</u> |
| The average full time equivalent number of employees (based on 35 hours a week) and analysed by function was: | Number | Number |
| Services and projects | <u>189</u> | <u>161</u> |

The average monthly headcount was 226 staff (2020: 210 staff)

No employee received emoluments of more than £60,000 in the current or prior year.

Key management personnel of the charity are the Trustees and senior leadership of the group. Costs are borne by the parent company, The Big Life Company Limited and are not recharged to Self Help Services Ltd. The total employee benefits paid to key management personnel by The Big Life Company Limited was £409,631, comprised of salary of £352,000, pension contributions of £16,250 and employers national insurance contributions of £41,381 (2020: £390,827, comprised of salary of £338,000, pension contributions of £15,500 and employers national insurance contributions of £37,327).

The salary of the Chief Executive and Accounting Officer, a Trustee, is paid by The Big Life Company Limited. Employee benefits of £106,148, comprised of salary of £90,000, pension contributions of £4,250 and employers national insurance contributions of £11,898 (2020: £99,099 comprised of salary of £85,000, pension contributions of £4,250 and employers national insurance contributions of £9,849) was paid by The Big Life Company Limited during the year.

9 Trustees' remuneration and expenses

During the year remuneration of £8,000 (2020: £8,000) was paid to E Robinson, a trustee, by The Big Life Company Limited for her role as chair of The Big Life Company Limited. Costs are borne by the parent company, The Big Life Company Limited and are not recharged to Self Help Services Ltd.

No other trustee received remuneration from the charity or a related entity during the year (2020: £nil) other than as disclosed in note 8.

No reimbursement of expenses has been made to trustees during the year (2020: £nil).

Self Help Services Ltd

Notes forming part of the financial statements
for the year ended 31 March 2020 (*continued*)

10 Tangible fixed assets

| | Office equipment £ | Total £ |
|-----------------------|--------------------------|--------------|
| <i>Cost</i> | | |
| At 1 April 2020 | 5,062 | 5,062 |
| Additions | - | - |
| | <hr/> | <hr/> |
| At 31 March 2021 | 5,062 | 5,062 |
| | <hr/> | <hr/> |
| <i>Depreciation</i> | | |
| At 1 April 2020 | 3,691 | 3,691 |
| Charge for the year | 1,266 | 1,266 |
| | <hr/> | <hr/> |
| At 31 March 2020 | 4,957 | 4,957 |
| | <hr/> | <hr/> |
| <i>Net book value</i> | | |
| At 31 March 2021 | 105 | 105 |
| | <hr/> | <hr/> |
| At 31 March 2020 | 1,371 | 1,371 |
| | <hr/> | <hr/> |

11 Debtors

| | 2021 £ | 2020 £ |
|------------------------------------|----------------|------------------|
| Trade debtors | 477,899 | 511,103 |
| Amounts owed by group undertakings | 2,015 | 558,817 |
| Prepayments | 89,297 | 91,682 |
| Other debtors | 92,041 | 21,231 |
| | <hr/> | <hr/> |
| | 661,252 | 1,182,833 |
| | <hr/> | <hr/> |

All debtors fall due within one year.

Amounts owed by group undertakings are unsecured and repayable on demand.

Self Help Services Ltd

Notes forming part of the financial statements
for the year ended 31 March 2021 (continued)

12 Creditors

| | 2021 £ | 2020 £ |
|------------------------------------|----------------|------------------|
| Trade creditors | 231,857 | 377,513 |
| Amounts owed to group undertakings | 50,993 | 20,597 |
| Accruals | 137,788 | 99,894 |
| Other taxation and social security | 1,922 | 2,872 |
| Deferred income (note 13) | 399,926 | 654,984 |
| External recharges | 10,927 | 21,387 |
| | <u>833,413</u> | <u>1,177,247</u> |

All creditors fall due within one year.

Amounts owed to group undertakings are unsecured, interest free and repayable on demand.

13 Deferred Income

Deferred income represents services and recharge income received in advance

| | £ |
|--|----------------|
| Balance at 1 April 2020 | 654,984 |
| Amounts received and deferred in the year | 211,727 |
| Amounts released to incoming resources in the year | (466,785) |
| | <u>399,926</u> |
| Balance at 31 March 2021 | <u>399,926</u> |

Of the £399,926 of deferred income, £1,440 is from the Big Lottery; £30,000 is from East Cheshire CCG; £292,293 is from Heywood, Middleton & Rochdale CCG; £13,464 is for trainee PWP's; £26,041 is from Greater Manchester Mental Health; £36,689 is from NHS Tameside & Glossop CCG.

14 Analysis of net assets between funds

| | Restricted £ | Unrestricted £ | Total £ |
|--------------------|-----------------|-------------------|----------------|
| Fixed Assets | - | 105 | 105 |
| Net Current Assets | 223,030 | 616,599 | 839,629 |
| Net Assets | <u>223,030</u> | <u>616,704</u> | <u>839,734</u> |

Self Help Services Ltd

Notes forming part of the financial statements
for the year ended 31 March 2021 (continued)

15 Movement in funds

| | Balance at 1 April 2020 £ | Incoming resources £ | Outgoing resources £ | Balance At 31 March 2021 £ |
|---------------------------|---------------------------------------|----------------------------|----------------------------|--|
| Restricted funds | | | | |
| Salford E-therapy | 45,610 | 68,400 | (77,131) | 36,879 |
| Trafford E-therapy | 121,776 | 139,200 | (121,033) | 139,943 |
| Peer Support | 14,074 | - | - | 14,074 |
| PD Service | 32,134 | - | - | 32,134 |
| | <u>213,594</u> | <u>207,600</u> | <u>(198,164)</u> | <u>223,030</u> |
| Unrestricted funds | | | | |
| General funds | 525,756 | 9,730,224 | (9,639,276) | 616,704 |
| | <u>525,756</u> | <u>9,730,224</u> | <u>(9,639,276)</u> | <u>616,704</u> |
| Total funds | <u>739,350</u> | <u>9,937,824</u> | <u>(9,837,440)</u> | <u>839,734</u> |

The restricted funds relate to 4 contracts: Salford E-therapy, Trafford E-therapy, Peer Support and PD Service.

General Reserves amounted to £616,704 (2020 - £525,756).

16 Related party transactions

In accordance with FRS 102, the charity discloses related party transactions that were recognised in the Statement of Financial Activities. Remuneration of key management personnel is disclosed in note 8. Trustees' remuneration and expenses are disclosed in note 9.

The charity is charged for direct salary costs, finance, HR, payroll and other central support services provided by The Big Life Company Limited. Salary costs are recharged based on staff time and other costs are recharged based on estimated income.

As detailed in Note 3 the charity charged The Big Life Company Limited inter-company interest of £9,558 (2020: £5,392).

Related party transactions with other group entities during the year with were as follows:

| | Amounts charged to group entities | | Amounts charged by group entities | |
|------------------------------|--------------------------------------|--------------|--------------------------------------|------------------|
| | 2021 £ | 2020 £ | 2021 £ | 2020 £ |
| The Big Life Company Limited | 9,558 | 5,392 | 7,207,254 | 6,140,710 |
| Big Life Centres Limited | - | - | 5,141 | 9,959 |
| Big Issue North Trust Ltd | - | - | - | - |
| Big Life Schools | - | - | - | - |
| | <u>9,558</u> | <u>5,392</u> | <u>7,212,395</u> | <u>6,150,669</u> |

Self Help Services Ltd

Notes forming part of the financial statements for the year ended 31 March 2021 (continued)

The following amounts were owed by/to group entities the year-end:

| | Amounts owed by group entities | | Amounts owed to group entities | |
|------------------------------|-----------------------------------|----------------|-----------------------------------|---------------|
| | 2021 | 2020 | 2021 | 2020 |
| | £ | £ | £ | £ |
| The Big Life Company Limited | 2,015 | 377,516 | 44,754 | 16,021 |
| Big Life Centres | - | - | 6,239 | 2,902 |
| Big Issue North Trust Ltd | - | - | - | - |
| Big Life Schools | - | - | - | 1,674 |
| | <u>2,015</u> | <u>377,516</u> | <u>50,993</u> | <u>20,597</u> |

There were no other related party transactions during the year (2020: none).

17 Ultimate parent undertaking and controlling party

The ultimate parent company and controlling party is The Big Life Company Limited, a company limited by guarantee incorporated in England and Wales.

The parent undertaking of the smallest and largest group for which consolidated accounts are prepared is The Big Life Company Limited. Consolidated accounts are available from Companies House, Crown Way, Cardiff, CF14 3UZ.

The mission of The Big Life Company Limited is to create opportunities for the people who have the least to change their lives. Two of the current directors of Self Help Services Ltd are also directors of The Big Life Company Limited. Operational and strategic oversight of Self Help Services Ltd is exercised by The Big Life Company Limited.

Self Help Services Ltd

Notes forming part of the financial statements
for the year ended 31 March 2021 (*continued*)

18 Commitments

Operating lease commitments

The charity had total future minimum commitments under non-cancellable operating leases as set out below:

| | 2021 £ | 2020 £ |
|---|----------------|----------------|
| Operating lease commitments which are owed: | | |
| Land and buildings | | |
| Not later than one year | 61,951 | 51,022 |
| Later than one year and not later than five years | 43,932 | 51,702 |
| | 105,883 | 102,724 |
| Office equipment | | |
| Not later than one year | 5,310 | - |
| Later than one year and not later than five years | 10,619 | - |
| | 15,929 | - |

19 Pensions

Self Help Services Ltd operates two pension schemes:

1 *Self Help Services Ltd Pension Fund*

This is a defined contribution scheme available to all employees.

2 *National Health Service Pension Fund.*

Past and present employees are covered by the provisions of an NHS Pension Scheme. Details of the benefits payable and rules of the Scheme can be found on the NHS Pensions website at www.nhsbsa.nhs.uk/pensions. It is an unfunded defined benefit scheme that covers NHS employers, GP practices and other bodies, allowed under the direction of the Secretary of State for Health and Social Care in England and Wales. It is not designed to be run in a way that would enable NHS bodies to identify their share of the underlying scheme assets and liabilities. Therefore, the scheme is accounted for as if it were a defined contribution scheme: the cost to the NHS body of participating in the scheme is taken as equal to the contributions payable to that scheme for the accounting period.

In order that the defined benefit obligations recognised in the financial statements do not differ materially from those that would be determined at the reporting date by a formal actuarial valuation, the FReM requires that "the period between formal valuations shall be four years, with approximate assessments in intervening years".

Self Help Services Ltd

Notes forming part of the financial statements for the year ended 31 March 2021 (*continued*)

19 Pensions (*continued*)

An outline of these follows:

a) Accounting valuation

A valuation of scheme liability is carried out annually by the scheme actuary (currently the Government Actuary's Department) as at the end of the reporting period. This utilises an actuarial assessment for the previous accounting period in conjunction with updated membership and financial data for the current reporting period, and is accepted as providing suitably robust figures for financial reporting purposes. The valuation of the scheme liability as at 31 March 2021, is based on valuation data as 31 March 2020, updated to 31 March 2021 with summary global member and accounting data. In undertaking this actuarial assessment, the methodology prescribed in IAS 19, relevant FReM interpretations, and the discount rate prescribed by HM Treasury have also been used. The valuation methodology prescribed in IAS 19 is considered to be broadly aligned with that of FRS 102 under UK GAAP which are the accounting standards applicable to Self Help Services.

The latest assessment of the liabilities of the scheme is contained in the report of the scheme actuary, which forms part of the annual NHS Pension Scheme (England and Wales) Accounts. These accounts can be viewed on the NHS Pensions website and are published annually. Copies can also be obtained from The Stationery Office.

b) Full actuarial (funding) valuation

The purpose of this valuation is to assess the level of liability in respect of the benefits due under the schemes (taking into account recent demographic experience), and to recommend contribution rates payable by employees and employers.

The latest actuarial valuation undertaken for the NHS Pension Scheme was completed as at 31 March 2016. The results of this valuation set the employer contribution rate payable from 1 April 2019 to 20.6%, of pensionable pay. The 2016 funding valuation was also expected to test the cost of the Scheme relative to the employer cost cap that was set following the 2012 valuation. In January 2019, the Government announced a pause to the cost control element of the 2016 valuations, due to the uncertainty around member benefits caused by the discrimination ruling relating to the McCloud case.

The Government subsequently announced in July 2020 that the pause had been lifted, and so the cost control element of the 2016 valuations could be completed. The Government has set out that the costs of remedy of the discrimination will be included in this process. HMT valuation directions will set out the technical detail of how the costs of remedy will be included in the valuation process. The Government has also confirmed that the Government Actuary is reviewing the cost control mechanism (as was originally announced in 2018). The review will assess whether the cost control mechanism is working in line with original government objectives and reported to Government in April 2021. The findings of this review will not impact the 2016 valuations, with the aim for any changes to the cost cap mechanism to be made in time for the completion of the 2020 actuarial valuations.