

Self Help Services Ltd
(a company limited by guarantee)

Annual Report

Year Ended

31 March 2022

Company Number 06036050
Charity Number 1122063

Self Help Services Ltd

Report and financial statements for the year ended 31 March 2022

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Self Help Services Ltd

Legal and administrative information for the year ended 31 March 2022

**Directors and Trustees
of the charity:**

M Fitzgibbon
F Selvan
E Robinson
S Islam
A Rafferty (Resigned 1 April 2022)
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
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 2022

The directors and trustees are pleased to present their report together with the financial statements of the charity for the year ended 31 March 2022.

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 (Resigned 1 April 2022)
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 2022 (*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.

During 2021-22 SHS worked with over 20,000 clients across all our services. We work with clients in a number of ways including, face to face, telephone and video sessions. Post pandemic we have learnt to be innovative in our approach and we understand more than ever that individual choice is critical so clients now get to choose how they access support.

In addition to our usual 1 to 1 work across the services, we have relaunched our workshop offers which cover a number of different topics in various areas. For example, low mood, overcoming worry, therapy preparation, mindfulness, and wellbeing. Again, these are being delivered in a variety of ways to ensure they maximise both choice and accessibility for clients.

Throughout the year we have focused on building our workforce across SHS and we launched our new Greater Manchester HITs Service, which is the first time a contract of this type had been delivered by a third sector provider. In the coming year we will see the service develop into a full Training Centre. Each of our locality-based services have also increased the number of trainee's they have taken on this year.

One of the major challenges for this period has been staff capacity due to high rates of covid related absences. We have developed innovative ways of balancing staff wellbeing with service delivery, to ensure we are hitting out service KPI's and targets. For example, we introduced instant access to the Silver Cloud system which provides clients with support in their own time.

In Tameside we were successful in being awarded two new services. Launched in November 2021 the SAFE Tameside service is a voluntary sector crisis service that offers an alternative to A&E for people experiencing mental health crisis. The service is a partnership service between The Big Life Group, The Anthony Seddon Fund and Tameside and Glossop Mind.

Self Help Services Ltd

Directors' and trustees report for the year ended 31 March 2022 (*continued*)

The second new Tameside service is the High Intensity Use Service (HIU), that works with frequent attenders at A&E, who may have accessed support elsewhere but still require on-going support. Our HIU team will work with people in a unique way and over a much longer period and we expect the contract to be fully mobilised in Summer 2022.

SHS works with some of the most diverse communities in Greater Manchester. To ensure that our services are accessible to all communities, we aim to reflect this diversity in our staff teams and service delivery and offer services in ways that are accessible to local communities.

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.

Coronavirus continued to be a major risk this year. 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.

There is uncertainty around the renewal and value of our contracts in the near future. Transition to the Integrated Care System may delay commissioning decisions and increase uncertainty around the future funding priorities. Over the years we have developed good relationships with current commissioners which we may risk losing because of this change. We will need to re-position ourselves going forward to influence commissioning decisions.

Changes in the economic climate and government policy remain high on the agenda as they impact on our income and costs. Rising fuel bills have already begun to increase expenditure and we are predicting increasing wage costs in line with inflation. There is a risk that we will not be able to recover these costs through increased income and will need to reduce performance to balance budgets

At an operational level, services provided by the Group are subject to legislative and quality standards, including ISO 9001 and 14001. 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 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.

Self Help Services Ltd

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

7 Financial Review

In the year income totalled £11,141,475 (2021 - £9,937,824) and expenditure totalled £11,020,073 (2021 - £9,837,440). At the year-end total funds amounted to £961,136 (2021 - £839,734) made up of restricted funds total £0 (2021 - £223,030) and unrestricted funds total £961,136 (2021 - £616,704).

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:

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

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 £1.6m (based on three months' salary expenditure) and the actual level of free reserves at 31 March 2022 was £708k (2021 - £617k). 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 2022 (*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 strength-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 auditors, 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 2022 (*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 30 November 2022

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 30 November 2022

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 2022 which comprise the Statement of Financial Activities (combining income and expenditure account), the Balance Sheet and the related notes. 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 2022 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.

Beever and Struthers

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: 9 December 2022

Self Help Services Ltd

Statement of financial activities (Combining income and expenditure account) for the year ended 31 March 2022

	Note	Restricted funds £	Unrestricted funds £	Total 2022 £	Total 2021 £
Income and endowments from:					
Donations and legacies		-	2,696	2,696	4,290
Charitable activities	2	-	11,138,308	11,138,308	9,922,944
Investments	3	-	471	471	10,590
Total income		-	11,141,475	11,141,475	9,937,824
Expenditure on:					
Charitable activities	4,5,6	-	11,020,073	11,020,073	9,837,440
Total expenditure		-	11,020,073	11,020,073	9,837,440
Net income and movement in funds	7	-	121,402	121,402	100,384
Transfers between funds	15	(223,030)	223,030	-	-
Balance brought forward at 1 April 2021		223,030	616,704	839,734	739,350
Balance carried forward at 31 March 2022		-	961,136	961,136	839,734

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 2022

<i>Company number 06036050</i>	<i>Note</i>	2022 £	2022 £	2021 £	2021 £
Fixed assets					
Tangible assets	10		-		105
Current assets					
Debtors	11	1,975,797		661,252	
Cash at bank and in hand		894,143		1,011,790	
		2,869,940		1,673,042	
Creditors: amounts falling due within one year	12	(1,908,804)		(833,413)	
Net current assets			961,136		836,629
Total net assets	14, 15		961,136		839,734
The funds of the charity:					
Restricted income funds	15		-		223,030
Unrestricted funds	15		961,136		616,704
Total funds			961,136		839,734

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 30 November 2022 and are signed on its behalf by:



F Selvan

Trustee, approved and authorised on behalf of the board trustees

Date: 30 November 2022

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 2022

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.

(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 2022

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 falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 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 2022

(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 leases 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.
- Determine whether there are indicators of impairment of the charity's tangible assets. Factors taken into consideration in reaching such a decision include the economic viability and expected future financial performance of the asset and where it is a component of a larger cash-generating unit, the viability and expected future performance of that unit.
- 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 2022 (*continued*)

2 Income from charitable activities

	Restricted funds £	Unrestricted funds £	Total funds 2022 £	Restricted funds £	Unrestricted funds £	Total funds 2021 £
Contract Services	-	10,538,369	10,538,369	207,600	9,329,727	9,537,327
Trainee income for services	-	530,772	530,772	-	314,951	314,951
Other	-	69,167	69,167	-	70,666	70,666
	-	11,138,308	11,138,308	207,600	9,715,344	9,922,944

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 2022 £	Unrestricted Funds 2021 £
Bank interest	471	1,032
Intercompany interest	-	9,558
	471	10,590

4 Expenditure on charitable activities

	Contract services £	Governance £	2022 £	2021 £
Staff costs	7,012,161	-	7,012,161	6,150,410
General running costs	2,632,918	-	2,632,918	2,363,414
Software licences	114,241	-	114,241	93,114
Room hire	67,453	-	67,453	86,679
Minor equipment	70,328	-	70,328	74,389
Recharges from group companies	1,118,640	-	1,118,640	1,056,844
Depreciation	105	-	105	1,266
Governance costs: audit fees	-	4,227	4,227	11,324
	11,015,846	4,227	11,020,073	9,837,440
Restricted	-	-	-	198,164
Unrestricted	11,015,846	4,227	11,020,073	9,639,276
	11,015,846	4,227	11,020,073	9,837,440

Self Help Services Ltd

Notes forming part of the financial statements
for the year ended 31 March 2022 (*continued*)

5 Total resources expended

	Staff costs £	Other costs £	2022 Total £	2021 Total £
Services and projects	7,012,161	4,003,685	11,015,846	9,826,116
Governance costs: audit fees	-	4,227	4,227	11,324
	<u>7,012,161</u>	<u>4,007,912</u>	<u>11,020,073</u>	<u>9,837,440</u>

6 Summary analysis of expenditure and related income

	Income £	Expenditure £	Net £
Voluntary	2,696	-	2,696
Contract services	10,538,369	11,015,846	(477,477)
Trainee income for services	530,772	-	530,772
Other	69,167	-	69,167
Interest	471	-	471
Governance	-	4,227	(4,227)
	<u>11,141,475</u>	<u>11,020,073</u>	<u>121,402</u>

7 Net income

Net income for the year is stated after charging:

	2022 £	2021 £
Rentals under operating leases	99,655	82,137
Auditor's remuneration	4,227	11,324
Depreciation	105	1,265

Self Help Services Ltd

Notes forming part of the financial statements for the year ended 31 March 2022 (*continued*)

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

	2022 £	2021 £
Staff costs:		
Salaries	6,267,912	5,487,423
Social security costs	463,559	413,171
Pension costs	280,690	249,816
	<u>7,012,161</u>	<u>6,150,410</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>214</u>	<u>189</u>

The average monthly headcount was 249 staff (2021: 226 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 Big Life Company Limited, Big Life Centres Limited and Big Life Schools 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 £615,417, comprised of salary of £529,500, pension contributions of £24,425 and employers national insurance contributions of £61,492 (2021: £409,631, comprised of salary of £352,000, pension contributions of £16,250 and employers national insurance contributions of £41,381).

The salary of the Chief Executive and Accounting Officer, a Trustee, is paid for by The Big Life Company Limited. Employee benefits of £105,450, comprised of salary of £90,000, pension contributions of £4,250 and employers national insurance contributions of £11,200 (2021: £106,148, comprised of salary of £90,000, pension contributions of £4,250 and employers national insurance contributions of £11,898) was paid by The Big Life Company Limited during the year.

9 Trustees' remuneration and expenses

During the year remuneration of £8,000 (2021: £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 (or the prior year) other than disclosed in note 8.

No reimbursement of expenses has been made to trustees during the year (or the prior year).

Self Help Services Ltd

Notes forming part of the financial statements for the year ended 31 March 2022 (*continued*)

10 Tangible fixed assets

	Office equipment £	Total £
<i>Cost</i>		
At 1 April 2021	5,062	5,062
Additions	-	-
	<hr/>	<hr/>
At 31 March 2022	5,062	5,062
	<hr/>	<hr/>
<i>Depreciation</i>		
At 1 April 2021	4,957	4,957
Charge for the year	105	105
	<hr/>	<hr/>
At 31 March 2022	5,062	5,062
	<hr/>	<hr/>
<i>Net book value</i>		
At 31 March 2022	0	0
	<hr/>	<hr/>
At 31 March 2021	105	105
	<hr/>	<hr/>

11 Debtors

	2022 £	2021 £
Trade debtors	1,607,316	477,899
Amounts owed by group undertakings	193,128	2,015
Prepayments	139,436	89,297
Other debtors	35,918	92,041
	<hr/>	<hr/>
	1,975,798	661,252
	<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 2022 (*continued*)

12 Creditors

	2022 £	2021 £
Trade creditors	228,313	231,857
Amounts owed to group undertakings	106,507	50,993
Accruals	183,268	137,788
Other taxation and social security	1,891	1,922
Deferred income (note 13)	1,340,500	399,926
External recharges	48,325	10,927
	<u>1,908,804</u>	<u>833,413</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 2021	399,926
Amounts received and deferred in the year	998,245
Amounts released to incoming resources in the year	(57,671)
	<u>1,340,500</u>
Balance at 31 March 2022	<u>1,340,500</u>

Of the £1,340,500 of deferred income, £1,440 is from the Big Lottery; £26,408 is from Shelter, £25,250 is from Stockport CCG, £71,730 is from East Cheshire CCG; £309,555 is from Heywood, Middleton & Rochdale CCG; £654,518 is from NHS Tameside & Glossop CCG; £251,600 is from Trafford CCG.

14 Analysis of net assets between funds

	Restricted £	Unrestricted £	Total £
Fixed Assets	-	-	-
Net Current Assets	-	961,136	961,136
Net Assets	<u>-</u>	<u>961,136</u>	<u>961,136</u>

Self Help Services Ltd

Notes forming part of the financial statements for the year ended 31 March 2022 (continued)

15 Movement in funds

	Balance at 1 April 2021 £	Incoming resources £	Outgoing resources £	Transfers Of funds £	Balance at 31 March 2022 £
Restricted funds					
Salford E-therapy	36,879	-	-	(36,879)	-
Trafford E-therapy	139,943	-	-	(139,943)	-
Peer Support	14,074	-	-	(14,074)	-
PD Service	32,134	-	-	(32,134)	-
	<u>223,030</u>	<u>-</u>	<u>-</u>	<u>(223,030)</u>	<u>-</u>
Unrestricted funds					
General funds	616,704	11,141,475	(11,020,073)	223,030	961,136
	<u>616,704</u>	<u>11,141,475</u>	<u>(11,020,073)</u>	<u>223,030</u>	<u>961,136</u>
Total funds	<u>839,734</u>	<u>11,141,475</u>	<u>(11,020,073)</u>	<u>-</u>	<u>961,136</u>

General Reserves amounted to £961,136 (2021 - £616,704).

The reserve level is considered sufficient to satisfy the reserves policy.

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 £0 (2021: £9,558)

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

	Amounts charged to group entities		Amounts charged by group entities	
	2022 £	2021 £	2022 £	2021 £
The Big Life Company Limited	5,074,865	5,098,079	8,512,162	7,587,239
Big Life Centres Limited	-	2,653	32,757	33,683
Big Issue North Trust Ltd	-	-	-	-
Big Life Schools	-	-	2,625	-
	<u>5,074,865</u>	<u>5,100,732</u>	<u>8,547,544</u>	<u>7,620,922</u>

Self Help Services Ltd

Notes forming part of the financial statements for the year ended 31 March 2022 (*continued*)

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

	Amount owed by group entities		Amounts owed to group entities	
	2022	2021	2022	2021
	£	£	£	£
The Big Life Company Limited	193,128	2,015	105,888	44,754
Big Life Centres Limited	-	-	619	6,239
Big Issue North Trust Ltd	-	-	-	-
Big Life Schools	-	-	-	-
	<u>193,128</u>	<u>2,015</u>	<u>106,507</u>	<u>50,993</u>

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 change lives. We fight inequality by working with people and in places to inspire change. 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.

18 Commitments

Operating lease commitments

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

Operating lease commitments which are owed:	2022	2021
	£	£
Land and Buildings		
Not later than one year	94,346	61,951
Later than one year and not later than five years	6,527	43,932
	<u>100,872</u>	<u>105,883</u>
Office Equipment		
Not later than one year	5,310	5,310
Later than one year and not later than five years	5,310	10,619
	<u>10,620</u>	<u>15,929</u>

Self Help Services Ltd

Notes forming part of the financial statements for the year ended 31 March 2022 (*continued*)

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 the two NHS Pension Schemes. Details of the benefits payable and rules of the Schemes can be found on the NHS Pensions website at www.nhsbsa.nhs.uk/pensions. Both are unfunded defined benefit schemes that cover 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. They are 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, each scheme is accounted for as if it were a defined contribution scheme: the cost to the NHS body of participating in each 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”. 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 2022, is based on valuation data as 31 March 2021, updated to 31 March 2022 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 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 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 April 2019 to 20.6% of pensionable pay.

The 2016 funding valuation also tested the cost of the Scheme relative to the employer cost cap that was set following the 2012 valuation. There was initially 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.

Self Help Services Ltd

Notes forming part of the financial statements
for the year ended 31 March 2022 (*continued*)

19 Pensions (continued)

HMT published valuation directions dated 7 October 2021 (see [Amending Directions 2021](#)) that set out the technical detail of how the costs of remedy are included in the 2016 valuation process. Following these directions, the scheme actuary has completed the cost control element of the 2016 valuation for the NHS Pension Scheme, which concludes no changes to benefits or member contributions are required. The 2016 valuation reports can be found on the NHS Pensions website at <https://www.nhsbsa.nhs.uk/nhs-pension-scheme-accounts-and-valuation-reports>.