

**Self Help Services Ltd**  
(a company limited by guarantee)

Annual Report

Year Ended

31 March 2019

Company Number 06036050  
Charity Number 1122063

# **Self Help Services Ltd**

## **Report and financial statements for the year ended 31 March 2019**

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# Self Help Services Ltd

## Legal and administrative information for the year ended 31 March 2019

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**Directors and Trustees  
of the charity:**

M Fitzgibbon  
F Selvan  
E Robinson  
S Islam  
A Young (Resigned 21 April 2018)  
P Ferry (Resigned 15 April 2018)

**Secretary:**

M Fitzgibbon

**Principal and  
Registered Office:**

1<sup>st</sup> Floor  
463 Stretford Road  
Manchester  
England  
M16 9AB

**Website**

[www.selfhelpservices.org.uk](http://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:**

Royal Bank of Scotland  
Drummond House  
1 Redheughs Avenue  
Edinburgh  
EH12 9JN

**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 2019

The directors and trustees are pleased to present their report together with the financial statements of the charity for the year ended 31 March 2019.

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 Young (Resigned 21 April 2018)  
P Ferry (Resigned 15 April 2018)

#### **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.

#### **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.

# Self Help Services Ltd

## Directors' and trustees' report for the year ended 31 March 2019 (continued)

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### 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. During the year SHS provided 113 volunteering opportunities and worked with 26,922 clients 90% of those surveyed felt improvements in confidence and self-esteem.

SHS is one of the largest independent providers of NHS Primary mental health services in the North of England and delivers one to one clinical support, counselling and e-therapy services for NHS Manchester, Stockport, Salford, Trafford, Eastern Cheshire, and Heywood/Middleton/Rochdale CCGs.

IAPT services delivered interventions to 24,838 clients (2017-18: 18,253) and E-Therapy services were accessed by 1,722 clients (2017-18: 1,490). The charity also provides specialist services including the Sanctuary Crisis Service, Peer to Peer support services, structured training and self-help groups.

Sanctuary's overnight crisis intervention service supported people who struggled with anxiety, depression, panic and suicidal thoughts. The service delivered from three sites in Manchester, Bolton, Wigan and Leigh areas and was complemented by a 24 hour crisis line. During 2018-19, 1720 individuals accessed the service out of which client's reported 450 episodes where they may have self-harmed/attempted suicide if it wasn't for the support help of Sanctuary.

The financial environment for SHS has become especially challenging as demonstrated by the Commissioners decision to cease funding for two key projects in 2019-20, namely:

- Sanctuary Services – The decision to cease funding sanctuary was very disappointing, particularly, when clients reported that without Sanctuary they would have called on A&E and/or emergency services 749 times during the year. Despite the challenging environment SHS continues to receive positive feedback for Sanctuary service from service users and staff across the group, who have expressed regret that the valued service will no longer be available to support individuals.
- Peer Support – Funding for Peer Support will end in 2019-20. In 2018-19 a total of 79 new peer to peer clients were assessed and supported. Client surveys of the service indicated that 90% had learned and used new coping strategies.

### 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.

The challenging economic climate and the government's economic policy remain high on the agenda as they impact on funding. The group has developed a network of contacts within government to ensure influence at national level and built communication links with other influential groups. The group continues to explore different avenues of finance and continues to diversify income streams.

Operationally the services provided by the group are subject to legislative and quality standards, including Ofsted and CHAS (the Health and Safety Quality Standard). SHS has accreditation with Investors in People, achieving Gold Standard, and Health and Well Being Award which are vital to the ability to retain and win contracts. Services are continually reviewed and audited, and appropriate action taken to ensure that targets are met and exceeded.

# Self Help Services Ltd

## Directors' and trustees' report for the year ended 31 March 2019 (continued)

### 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 £8,056,089 (2018 - £6,766,275) and expenditure totalled £8,096,074 (2018 - £6,741,413). At the year-end total funds amounted to £698,491 (2018- £738,476) made up of restricted funds total £155,310 (2018 - £88,455) and unrestricted funds total £543,181 (2018 - £650,021).

### 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 four objectives:

- Creating Opportunities
- Doing Good Business
- Improving What We Do
- Influencing

### 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**

Target free reserves (net of Fixed Assets) are based on three months' salary levels and should be built up to that level where possible. If the level of reserves at the end of a financial year exceeds the target aim, then plans will be made to ensure that excess reserves are utilised.

The current target level of reserves is £1,206k and the actual level of free reserves at 31 March 2019 was £541k. During 2019-20 a group wide consultation process is being undertaken to establish the new 5-year Business Plan 2020-25. As part of this process the achievement of target reserves will be set as a key performance indicator.

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

# Self Help Services Ltd

## Directors' and trustees' report for the year ended 31 March 2019 (*continued*)

### 10 Future developments

The group continues to campaign on the potential for social businesses to deliver public services to meet the needs of the most vulnerable people in society. It reviewed its business plan and has a plan for the period 2017 – 20. The targets for the group, which includes Self Help Services Ltd, for the period are:

#### Creating opportunities:

- Work with more than 100,000 people every year
- Employ more people with life experience of addiction and mental health issues
- Provide more opportunities for volunteers and work experience

#### Do good business:

- Increase our turnover to £30m pa
- Have a strong balance sheet with £2.5m net current assets
- A mix of income streams – 76% contracts, 16% trading

#### Improving what we do:

- 96% of staff committed to our mission
- Robust data management and IT systems
- Services that embrace technology without leaving people behind

#### Influence:

- Fight for the issues that really matter to the people we work with
- Build a network of stakeholders to champion our mission
- Create social accounts.

### 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:

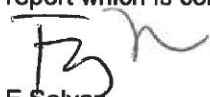
- there is no relevant information, being information needed by the auditor in connection with preparing their report, of which the company's auditor is unaware, and
- the directors, having made enquiries of fellow directors and the company's auditor that they ought to have individually taken, have each 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.

### 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' report which is contained within this report, in their capacity as company directors.

  
F Selvan  
Trustee

Date: 14 November 2019



# **Self Help Services Ltd**

## **Statement of trustees' responsibilities**

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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 regulations.

Company law requires the Trustees to prepare financial statements for each financial year in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the Trustees must not approve the financial statements unless they are satisfied that they 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;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and 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: 14 November 2019



# Self Help Services Ltd

## Independent auditor's report

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### 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 2019 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 2019 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

We have nothing to report to you in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

#### 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**

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### **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 directors' and trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' and 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' and 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.

#### **Responsibilities of trustees**

As explained more fully in the Statement of Trustees' Responsibilities set out on page 6, 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.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's web-site at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

# Self Help Services Ltd

## Independent auditor's report

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### 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*

Maria Hallows (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: 21. 11. 19

# Self Help Services Ltd

## Statement of financial activities (Combining income and expenditure account) for the year ended 31 March 2019

	Note	Restricted funds £	Unrestricted funds £	Total 2019 £	Total 2018 £
<b>Income and endowments from:</b>					
Donations and legacies		-	7,245	7,245	3,845
Charitable activities	2	286,824	7,745,667	8,032,491	6,745,924
Investments	3	-	16,353	16,353	16,506
<b>Total income</b>		<b>286,824</b>	<b>7,769,265</b>	<b>8,056,089</b>	<b>6,766,275</b>
<b>Expenditure on:</b>					
Charitable activities	4,5,6	219,969	7,876,105	8,096,074	6,741,413
<b>Total expenditure</b>		<b>219,969</b>	<b>7,876,105</b>	<b>8,096,074</b>	<b>6,741,413</b>
<b>Net income/(expenditure) and movement in funds</b>	7	<b>66,855</b>	<b>(106,840)</b>	<b>(39,985)</b>	<b>24,862</b>
<b>Total Funds brought forward at 1 April 2018</b>		<b>88,455</b>	<b>650,021</b>	<b>738,476</b>	<b>713,614</b>
<b>Total Funds carried forward at 31 March 2019</b>		<b>155,310</b>	<b>543,181</b>	<b>698,491</b>	<b>738,476</b>

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

The notes on pages 12 to 22 form part of these financial statements.

# Self Help Services Ltd

## Balance sheet at 31 March 2019

<b>Company number 06036050</b>	<b>Note</b>	<b>2019 £</b>	<b>2019 £</b>	<b>2018 £</b>	<b>2018 £</b>
<b>Fixed assets</b>					
Tangible assets	10		2,636		3,902
<b>Current assets</b>					
Debtors	11	1,574,586		838,875	
Cash at bank and in hand		284,134		1,517,141	
		<u>1,858,720</u>		<u>2,356,016</u>	
<b>Creditors: amounts falling due within one year</b>	12	(1,162,865)		(1,621,442)	
<b>Net current assets</b>			<u>695,855</u>		<u>734,574</u>
<b>Total net assets</b>	14, 15		<u>698,491</u>		<u>738,476</u>
<b>The funds of the charity:</b>					
Restricted income funds	15		155,310		88,455
Unrestricted funds	15		543,181		650,021
<b>Total funds</b>			<u>698,491</u>		<u>738,476</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 10 to 22 were approved and authorised for issue by the board on 14 November 2019 and are signed on its behalf by:



**F Selvan**

Trustee, approved and authorised on behalf of the board trustees

The notes on pages 12 to 22 form part of these financial statements.



# Self Help Services Ltd

## Notes forming part of the financial statements for the year ended 31 March 2019

### 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 2015) – (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 recharge 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 2019

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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 the 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 2019**

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### **(m) Leases**

Rentals payable under operating leases are charged to the Statement of Financial Activities 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 2019 (continued)

## 2 Income from charitable activities

	Restricted funds £	Unrestricted funds £	Total funds 2019 £	Restricted funds £	Unrestricted funds £	Total funds 2018 £
Contract Services	286,824	7,514,018	7,800,842	304,814	6,312,039	6,616,853
Trainee income for services	-	106,912	106,912	-	82,797	82,797
Other	-	124,737	124,737	-	46,274	46,274
	<b>286,824</b>	<b>7,745,667</b>	<b>8,032,491</b>	<b>304,814</b>	<b>6,441,110</b>	<b>6,745,924</b>

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 2019 £	Unrestricted Funds 2018 £
Bank interest	669	306
Intercompany interest	15,684	16,200
	<b>16,353</b>	<b>16,506</b>

## 4 Expenditure on charitable activities

	Contract services £	Governance £	2019 £	2018 £
Staff costs	4,978,326	-	4,978,326	4,280,402
General running costs	2,000,222	-	2,000,222	1,776,304
Software licences	146,712	-	146,712	79,207
Room hire	75,501	-	75,501	64,900
Minor equipment	22,772	-	22,772	9,572
Recharges to group companies	865,257	-	865,257	525,068
Depreciation	1,266	-	1,266	1,160
Governance costs: audit fees	-	6,018	6,018	4,800
	<b>8,090,056</b>	<b>6,018</b>	<b>8,096,074</b>	<b>6,741,413</b>
Restricted	219,969	-	219,969	277,934
Unrestricted	7,870,087	6,018	7,876,105	6,463,479
	<b>8,090,056</b>	<b>6,018</b>	<b>8,096,074</b>	<b>6,741,413</b>

# Self Help Services Ltd

Notes forming part of the financial statements  
for the year ended 31 March 2019 (continued)

## 5 Total resources expended

	Staff costs £	Other costs £	2019 Total £	2018 Total £
Services and projects	4,978,326	3,111,730	8,090,056	6,736,613
Governance costs: audit fees	-	6,018	6,018	4,800
	<u>4,978,326</u>	<u>3,117,748</u>	<u>8,096,074</u>	<u>6,741,413</u>

## 6 Summary analysis of expenditure and related income

	Income £	Expenditure £	Net £
Voluntary	7,244	-	7,244
Contract services	7,800,843	(8,090,056)	(289,213)
Trainee income for services	106,912	-	106,912
Other	124,737	-	124,737
Interest	16,353	-	16,353
Governance	-	(6,018)	(6,018)
	<u>8,056,089</u>	<u>(8,096,074)</u>	<u>(39,985)</u>

## 7 Net expenditure

Net expenditure for the year is stated after charging:

	2019 Total £	2018 Total £
Rentals under operating leases	25,894	14,614
Auditors remuneration	6,018	4,800
Depreciation	1,266	1,160
	<u>33,178</u>	<u>20,574</u>

# Self Help Services Ltd

Notes forming part of the financial statements  
for the year ended 31 March 2019 (*continued*)

## 8 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

	2019 £	2018 £
Staff costs:		
Salaries	4,477,347	3,874,434
Social security costs	326,156	258,702
Pension costs (see note 20)	174,823	147,266
	<u>4,978,326</u>	<u>4,280,402</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>148</u>	<u>130</u>

The average monthly headcount was 165 staff (2018: 145 staff)

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

No director received emoluments during 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 disclosed in those accounts.

## 9 Trustees' remuneration and expenses

The trustees did not receive any remuneration during the year (or the prior year).

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 2019 (*continued*)

## 10 Tangible fixed assets

	Office equipment £	Total £
<i>Cost</i>		
At 1 April 2018	5,062	5,062
Additions	-	-
	<hr/>	<hr/>
At 31 March 2019	5,062	5,062
	<hr/>	<hr/>
<i>Depreciation</i>		
At 1 April 2018	1,160	1,160
Charge for the year	1,266	1,266
	<hr/>	<hr/>
At 31 March 2019	2,426	2,426
	<hr/>	<hr/>
<i>Net book value</i>		
At 31 March 2019	2,636	2,636
	<hr/>	<hr/>
At 31 March 2018	3,902	3,902
	<hr/>	<hr/>

## 11 Debtors

	2019 £	2018 £
Trade debtors	879,925	202,001
Amounts owed by group undertakings	526,513	542,054
Prepayments	119,703	72,349
Other debtors	48,445	22,471
	<hr/>	<hr/>
	1,574,586	838,875
	<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 2019 (continued)

## 12 Creditors

	2019 £	2018 £
Trade creditors	249,056	345,686
Amounts owed to group undertakings	9,266	85,607
Accruals	212,199	178,149
Other taxation and social security	21,018	26,552
Deferred income (note 13)	671,326	985,448
	<u>1,162,865</u>	<u>1,621,442</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 2018	985,448
Amounts received and deferred in the year	671,327
Amounts released to incoming resources in the year	(985,449)
	<u>671,326</u>
Balance at 31 March 2019	<u>671,326</u>

Of the £671,326 of deferred income, £399,628 is held for Manchester CCG; £12,483 is from the Big Lottery; £96,331 is from Heywood, Middleton & Rochdale CCG; £162,884 is from East Cheshire CCG.

## 14 Analysis of net assets between funds

	Restricted £	Unrestricted £	Total £
Fixed Assets	-	2,636	2,636
Net Current Assets	155,310	540,545	695,855
Net Assets	<u>155,310</u>	<u>543,181</u>	<u>698,491</u>

# Self Help Services Ltd

Notes forming part of the financial statements  
for the year ended 31 March 2019 (continued)

## 15 Movement in funds

	Balance at 1 April 2018 £	Incoming resources £	Outgoing resources £	Balance at 31 March 2019 £
<b>Restricted funds</b>				
Salford E-therapy	6,238	64,819	(40,811)	30,246
Trafford E-therapy	35,507	126,026	(81,679)	79,854
Peer Support	14,576	95,979	(97,479)	13,076
PD Service	32,134	-	-	32,134
<b>Subtotal</b>	<b>88,455</b>	<b>286,824</b>	<b>(219,969)</b>	<b>155,310</b>
<b>Unrestricted funds</b>				
General funds	650,021	7,769,265	(7,876,105)	543,181
<b>Total funds</b>	<b>738,476</b>	<b>8,056,089</b>	<b>(8,096,074)</b>	<b>698,491</b>

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

General Reserves amounted to £543,181 (2018 - £650,021).

## 16 Financial instruments

	2019 £	2018 £
<b>Financial Assets measured at amortised cost</b>		
Trade debtors	879,925	202,001
Amounts owed by group undertakings	526,513	542,054
Accrued income	48,445	22,471
Cash	284,134	1,517,141
	<b>1,739,017</b>	<b>2,283,667</b>
<b>Financial Liabilities measured at amortised cost</b>		
Trade creditors	249,056	345,686
Accruals	212,199	178,149
Amounts owed to group undertakings	9,266	85,607
	<b>470,521</b>	<b>609,442</b>

## 17 Related party transactions

As 100% of the voting rights of the Company are controlled within the group headed by The Big Life Company Limited, the Company has taken advantage of the exemption regarding related party disclosures and has therefore not disclosed transactions or balances with entities which form part of the Group. The consolidated financial statements of The Big Life Company Limited, within which this Company is included, can be obtained from Companies House, Crown Way, Cardiff, CF14 3UZ.

There were no other related party transactions during the year (2018: none)

# Self Help Services Ltd

## Notes forming part of the financial statements for the year ended 31 March 2019 (continued)

### 18 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 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.

### 19 Commitments

#### *Operating lease commitments*

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

	2019 Land and Buildings £	2018 Land and Buildings £
Operating lease commitments which are owed:		
Within one year	32,307	25,894
In two to five years	38,131	56,206
	<hr/>	<hr/>
	70,438	82,100
	<hr/>	<hr/>

### 20 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](http://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 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 2019 (continued)

### 20 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 are accepted as providing suitably robust figures for financial reporting purposes. The valuation of scheme liability as at 31 March 2019, is based on valuation data as 31 March 2018, updated to 31 March 2019 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 Big Life Centres.

The latest assessment of the liabilities of the scheme is contained in the scheme actuary report, 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

A full actuarial (funding) valuation is undertaken every four years and its purpose is to assess the 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. The 2016 funding valuation was also expected to test the cost of the Scheme relative to the employer cost cap set following the 2012 valuation, however, on 30 January 2019 the Government announced a pause to the cost control mechanism which was to form part of the valuation. This was due to the Court of Appeal ruling in December 2018 relating to the transitional protection offered to some members in the 2015 pension reforms.

However, the part of the 2016 actuarial valuation which calculates the employer contribution rate required from April 2019 to meet the cost of Scheme benefits has been completed. The DHSC have recently laid Scheme Regulations confirming that the employer contribution rate will be 20.6% of pensionable pay from this date.