

HELPLINES PARTNERSHIP

England & Wales · Charity number 1125840

Details

Other names	MENTAL HEALTH HELPLINES PARTNERSHIP, MHHP
Status	Registered
Legal form	Charitable company
Company number	06484279
Registered	2008-09-11
Register	View on the Charity Commission register

Contact

Address	c/o Azets Westpoint Peterborough Business Park Lynch Wood Peterborough PE2 6FZ
Phone	03003307777
Email	info@helplines.org
Website	www.helplines.org

Activities

Objects: TO ADVANCE HEALTH PARTICULARLY MENTAL HEALTH FOR THE BENEFIT OF THE PUBLIC, IN PARTICULAR BUT NOT EXCLUSIVELY BY IMPROVING THE QUALITY OF SERVICES TO PEOPLE SUFFERING FROM ILL HEALTH AND THOSE CARING FOR OR TREATING THEM.TO FURTHER SUCH EXCLUSIVELY CHARITABLE PURPOSES ACCORDING TO THE LAW OF ENGLAND AND WALES AS THE TRUSTEES IN THEIR ABSOLUTE DISCRETION FROM TIME TO TIME DETERMINE.

Activities: To advance health particularly mental health for the benefit of the public, in particular but not exclusively by improving the quality of services to people suffering from ill health and those caring for or treating them.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research, Acts As An Umbrella Or Resource Body
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, Disability
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies, Other Defined Groups, The General Public/mankind

Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, NATIONAL
- Ireland
- Scotland
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£549,657	£634,621	£431,413	12
2024-03-31	£597,611	£623,963	£516,377	12
2023-03-31	£594,368	£556,722	£542,729	13
2022-03-31	£573,082	£444,107	£505,083	11
2021-03-31	£480,000	£397,806	-	-

Trustees

Name	Role	Appointed
Elizabeth Anne Rimmer	Chair	2021-11-05
Debra Dee Sadler		2020-02-10
Katie Miranda Foulser		2021-11-04
Neeleema Boodhram		2025-10-15
Nisha Motwani		2025-10-15
Philippa Eve Ruma Foster		2025-10-15
Sarah Anne Timms		2025-10-15

Accounts

Charity registration number 1125840

Company registration number 06484279 (England and Wales)

HELPLINES PARTNERSHIP
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

HELPLINES PARTNERSHIP

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Clodagh Crowe (Co-Chair)
Jonathan Spain (Treasurer)
Diane James
Debbie Sadler
Stephen Buckley
Katie Foulser
Elizabeth Rimmer (Co-Chair)

Secretary

Lorraine Pearce

Charity number

1125840

Company number

06484279

Auditor

Azets Audit Services
Westpoint
Lynch Wood
Peterborough
Cambridgeshire
United Kingdom
PE2 6FZ

HELPLINES PARTNERSHIP

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HELPLINES PARTNERSHIP

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2025

The Trustees, who are also directors of the charity for the purposes of the Companies Act, have pleasure in presenting their report and the financial statements for the year ended 31 March 2025.

This Annual Report and Financial Statements cover the year to 31 March 2025.

This document provides information on Helplines Partnership's charitable objects and how the organisation is governed and has performed during 2024/25.

Members of Helplines Partnership are organisations that provide free services of social value by telephone and other non-face-to-face channels. Service provision is highly diverse and membership incorporates specialist, regional, national and international helplines within a sector receiving over 50 million contacts annually.

Helplines Partnership is an independent charity, governed by its Board of Trustees. It benefits from a dedicated and experienced staff team which provides an extensive range of membership services and other products. In this way Helplines Partnership supports the sector to improve the quality of services delivered for the benefit of all service users.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2016).

Objectives and activities

Helplines Partnership charitable objects are:

- a. To advance health particularly mental health for the benefit of the public, in particular but not exclusively by improving the quality of services to people suffering from ill health and those caring for or treating them.
- b. To further such exclusively charitable purposes according to the law of England and Wales as the Trustees in their absolute discretion from time to time determine.

In practical terms, Helplines Partnership assists its member organisations to provide a quality helpline service to callers, through the following products and services:

Training - delivering a diverse range of CPD-accredited training courses through a mixed model of high-quality online and face-to-face learning. As the membership body for the helpline sector, the focus is on developing training and resources that directly reflect the needs of those working in helpline and call-handling roles, supporting them to raise standards and improve the quality of practice across the sector. HLP's skills-based courses equip helpline staff with the core competencies required to manage contacts and calls confidently and professionally, whilst looking after themselves. All courses are regularly reviewed and updated to ensure they remain current, practical, and impactful. In response to demand and working alongside the Commercial Collective, we are developing training for professionals in other sectors such as health and social care, public services, and the private sector, while continuing to build on our expertise in supporting helplines.

Helplines Standard - the only quality framework specifically developed to certify best practice in helpline work. Now in its sixth version, launched in December 2024, the Standard enables helplines to demonstrate that they meet high standards across a wide range of criteria including planning, policies, operational delivery, the service provided, and training, recruitment and development.

Recognising the diversity of the sector, the Helplines Standard provides all types of service providers with a robust and flexible mechanism to demonstrate a commitment to quality. This benefits not only service users, but also staff, volunteers, commissioners, funders, and other stakeholders.

Recent developments include the launch of a dedicated website review service, offered separately from the core Standard, and the introduction of discovery sessions to help both Helplines Partnership (HLP) members and non-members learn more about the certification process. Additionally, all Helplines Standard materials have been updated to align with Helplines Partnership's current branding, ensuring consistency and clarity across all platforms.

HELPLINES PARTNERSHIP

TRUSTEES' REPORT (CONTINUED) (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2025

Helplines Freephone Range (HFR) – offering affordable telecoms exclusively for helplines via a dedicated range of Freephone numbers. Helplines Partnership works with Ofcom and the telecoms sector to operate the scheme which offers free and confidential access for service users and affordable costs for helplines.

Member helplines operating any Freephone number also benefit from the Payphone Access Charge being waived by BT.

Access to Products and Services - Helplines Partnership has relationships with trusted suppliers of services that are relevant to helplines. These include telecoms, language interpreting, communications and marketing and a new counselling service for helpline workers and volunteers. Through the relationships that have been developed, helplines can access appropriate solutions at competitive rates.

Communication - Helplines Partnership's website and other communication channels such as regular newsletters, surveys and social media help to keep members and stakeholders informed. The website also includes a publicly available, 'Find a Helpline' directory of services.

Profile and Partnership - Helplines Partnership is a member of various partnerships and collaborations. Through these networks HLP works to raise its profile, provide the voice of the helpline sector and strive to improve mental health and wellbeing for all.

National helpline champion - Helplines Partnership actively promotes the voice and value of the helpline sector and the public benefit it provides.

Achievements and performance

Key achievements during the period have been:

- Maintained a membership retention and renewal rate of 92% across the year, whilst also welcoming new members.
- Reviewed the member offer for 2024/25 to increase value for money and subsequently the continuation in member retention.
- Virtual Member Space Events (MSE'S) continue to be well attended, averaging approximately 50 bookings per event. Topics included promoting your helpline, delivering formal and informal supervision, and introduced new networking focused events for members and non-members across the sector.
- Introduced an annual Membership Satisfaction Survey, receiving a 12.5% response rate. Responses provided useful feedback on developments within membership and the perceived value of proposed new membership benefits.
- The Helpline Freephone Range (HFR) continued to fulfil an important function in keeping call costs affordable for service providers by capping the rate charged by the telephone provider at 2.1 ppm.
- BT's agreement to waive the Payphone Access Charge for members resulted in a saving of £60,204 during 2024/25.

HELPLINES PARTNERSHIP

TRUSTEES' REPORT (CONTINUED) (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2025

- Delivered 131 training sessions to 1,376 delegates, supporting 174 different organisations. 779 delegates completed training feedback, of these 99% said their expectations were met, 98% said the training was relevant to their needs and 99% said they would recommend our training.
- Helplines continue to recognise the value of certifying their services against the Helplines Standard. To support organisations at every stage of the journey, assessors now offer pre-assessment chats, giving helplines the opportunity to discuss the process in depth and prepare confidently ahead of the assessment day. One-to-one video calls also continue to be available for those exploring whether certification is the right fit for their service.
- In the 2024/25 financial year, 14 helplines achieved certification — comprising 3 new certifications and 11 successful recertifications. As of 31 March 2025, 21 organisations are actively working towards certification, reflecting continued engagement and commitment across the sector.
- The fifteenth AGM was held in October 2024 along with a successful Annual Conference in November 2024.
- We received a regular stream of consultancy enquiries for workshops, policy reviews, and support setting up helplines or digital channels. This is an area we are experiencing growing interest and gaining valuable insights to help shape the future of our services and products.
- The third Helplines Awareness Day took place on 23 February 2025, with a week-long campaign to raise awareness of Helplines Partnership, to encourage use of the Find a Helpline online directory, and to promote the amazing work of the helpline sector. Building on previous years, the campaign targeted both the public and the helpline community, featuring in-person events, workshops, a podcast interview, digital screen advertising in offices, a fitness challenge, a helpline sector networking event, and a video and social media campaign.
- We established a presence at the Labour Party Conference by securing a high demand stand in a prominent location. During the conference we were able to engage with delegates and several high-profile politicians and stakeholders. We were also able to engage with potential members and partners in attendance. We distributed information about HLP and our products/services. We will be looking to expand our influence at the conference over future years.
- Conducted a website refresh project, revitalising the entire site with a focus on accessibility and our Find a Helpline directory. The new design is cleaner and easier to navigate, as well as having a more modern feel. The increased customisability of the new site allows us to reduce our reliance on development time from professional services
- The Finance Sub Committee held quarterly review meetings. The Board continued to monitor progress, whilst aiming to develop and protect the charity.
- The budget was produced for the 2024/25 financial year with an October 2024 re-forecast. The risk register was also reviewed.

HELPLINES PARTNERSHIP

TRUSTEES' REPORT (CONTINUED) (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2025

Future plans include:

- Strengthen the skills and diversity of the Board.
- Strengthen the resource, skills and diversity within the staff team.
- Establish and implement a new five-year strategic plan.
- Develop the number and diversity of organisations represented as members.
- Develop new ways of engaging with members and potential members.
- Increase HLP's training presence to wider audiences.
- Improve training course content and identify new training course material.
- Promote the benefits of achieving the Helplines Standard Accreditation to demonstrate the development of quality within the helpline sector.
- Introduce 'Commercial Collective' for professionals in other sectors such as health and social care, public services, and the private sector. Training courses crafted to elevate performance, protect teams and strengthen staff wellbeing and resilience, while continuing to build on our expertise in supporting helplines.
- Explore the creation of a Helpline Sector Magazine with a view to launching during 2026.
- Identify and deliver policy and external affairs priorities to develop a wider understanding of the importance of the helpline sector and the issues affecting helplines.
- Expand HLP's reach and influence on social media platforms to attract and retain members through interactive video content.
- Identify and develop new partnerships to enhance and add value to the work by HLP.
- Strengthen strategic partnerships, working together with all stakeholders to develop sector capacity, success, voice and influence.
- Continue the long-term financial sustainability of the charity.

Financial review

The charity has reviewed additional commitments which would need to be met if the organisation ceased operating. A designated fund has been created, comprising redundancy costs (including contractual notice payments).

Our experience over previous years has led us to focus upon building sustainable reserves, with unrestricted funds maintained at a level of not less than between 3 months and 6 months anticipated expenditure. As at 31 March 2025, the unrestricted fund was equivalent to 5.5 months expenditure, within the stated target. The Trustees have aspirations for further investments for the development of membership, marketing and communications, CRM and the website

The total incoming resources for the period were £549,657 while total resources expended were £634,621 leaving net deficit of £84,964.

The principal funding sources for the charity were from membership fees, member services, notably training and helplines standards.

The financial operation of the charity is closely scrutinised through the Finance Sub-Committee and at full quarterly meetings of the Board.

Helplines Partnership is committed to delivering a strong membership proposition. It seeks to deliver this through the provision of high-quality services to helplines and by strongly advocating more widely the value that helplines contribute to the wellbeing of individuals and society.

The Board receives regular updates on the operational performance of the charity.

HELPLINES PARTNERSHIP

TRUSTEES' REPORT (CONTINUED) (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2025

Structure, governance and management

Helplines Partnership is a charitable company limited by guarantee, incorporated on 25 January 2008 and registered as a charity on 11 September 2008. On 26 September 2012, a strategic merger was completed of The Helplines Association and Mental Health Helplines Partnership. This combined the two helpline sector membership bodies under the current name and at the same time adopted a new Memorandum and Article of Association to reflect this.

The Memorandum and Articles is supplemented by a Governance Manual which provides detail for the day-to-day governance of the charity through the Board and Sub-Committees.

In the event of the company being wound up, members are required to contribute an amount not exceeding £1.00.

The Trustees, who are also the directors for the purpose of company law, and who served during the year were:

Clodagh Crowe (Co-Chair)	(Co-Chair from 6 December 2023)
Jonathan Spain (Treasurer)	
Diane James	
Debbie Sadler	
Stephen Buckley	
Katie Foulser	
Elizabeth Rimmer (Co-Chair)	(Co-Chair from 6 December 2023)
Charlotte Hancock	(Resigned 16 August 2025)

The number of members of the company is unlimited; each member organisation has the right to appoint one representative by written notice to the company. None of the rights of any member of the company may be transferred or transmitted to any other person.

The Directors of the company are also Charity Trustees for the purpose of the charity law and under the company's Articles are known as members of the Board of Trustees. Members have the right for their representative to stand for election to the Board of Trustees. Under the requirements of the Memorandum and Articles of Association the members of the Board of Trustees are elected to serve for a period of three years after which they can be re-elected for a second three-year period.

The Board has the power to co-opt and member Trustees are formally appointed by voting Members at the Annual General Meeting. The Board met four times and the Finance Sub Committee met four times during the period.

Day to day responsibility of the organisation is delegated to the Chief Executive, who has responsibility for the overall charity, ensuring the organisation is run in line with agreed strategy and policy and that key targets are achieved.

The majority of the Board is comprised of representatives of member organisations. Through their knowledge and relevant experience, Trustees are familiar with the practical work of the charity and the sector. Where applicable training opportunities are made available to enhance their knowledge within relevant areas.

Auditor

In accordance with the company's articles, a resolution proposing that Azets Audit Services be reappointed as auditor of the company will be put at the Annual General Meeting.

Disclosure of information to auditor

Each of the Trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

HELPLINES PARTNERSHIP

TRUSTEES' REPORT (CONTINUED) (INCLUDING DIRECTORS' REPORT) *FOR THE YEAR ENDED 31 MARCH 2025*

The Trustees' report was approved by the Board of Trustees.

Clodagh Crowe (Co-Chair)
Trustee
Dated: 21 August 2025

HELPLINES PARTNERSHIP

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2025

The Trustees, who are also the directors of Helplines Partnership for the purpose of company law, are responsible for preparing the Trustees' Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare accounts 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 charitable company for that year.

In preparing these accounts, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the accounts 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 accounts 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.

HELPLINES PARTNERSHIP

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF HELPLINES PARTNERSHIP

Opinion

We have audited the financial statements of Helplines Partnership (the 'charity') for the year ended 31 March 2025 which comprise the statement of financial activities, the balance sheet and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 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 2025 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 charity 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 charity'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 are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. 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.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

HELPLINES PARTNERSHIP

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF HELPLINES PARTNERSHIP

Responsibilities of Trustees

As explained more fully in the statement of Trustees' responsibilities, the Trustees, who are also the directors of the charity for the purpose 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 charity'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

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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 is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Extent to which the audit was considered capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above and on the Financial Reporting Council's website, to detect material misstatements in respect of irregularities, including fraud.

We obtain and update our understanding of the entity, its activities, its control environment, and likely future developments, including in relation to the legal and regulatory framework applicable and how the entity is complying with that framework. Based on this understanding, we identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. This includes consideration of the risk of acts by the entity that were contrary to applicable laws and regulations, including fraud.

In response to the risk of irregularities and non-compliance with laws and regulations, including fraud, we designed procedures which included:

- Enquiry of management and those charged with governance around actual and potential litigation and claims as well as actual, suspected and alleged fraud;
- Reviewing minutes of meetings of those charged with governance;
- Assessing the extent of compliance with the laws and regulations considered to have a direct material effect on the financial statements or the operations of the entity through enquiry and inspection;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- Performing audit work over the risk of management bias and override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for indicators of potential bias.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

HELPLINES PARTNERSHIP

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF HELPLINES PARTNERSHIP

This report is made solely to the company's members, as a body, in accordance with section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Mr Mark Jackson FCA DChA (Senior Statutory Auditor)
for and on behalf of Azets Audit Services

26 September 2025

Chartered Accountants
Statutory Auditor

Westpoint
Lynch Wood
Peterborough
Cambridgeshire
United Kingdom
PE2 6FZ

Azets Audit Services is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

HELPLINES PARTNERSHIP

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds 2025 £	Designated funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Designated funds 2024 £	Total 2024 £
Income from:							
Charitable activities	3	532,616	-	532,616	578,819	-	578,819
Investments	4	17,041	-	17,041	18,792	-	18,792
Total income		549,657	-	549,657	597,611	-	597,611
Expenditure on:							
Charitable activities	5	634,621	-	634,621	623,963	-	623,963
Net outgoing resources before transfers		(84,964)	-	(84,964)	(26,352)	-	(26,352)
Gross transfers between funds		2,216	(2,216)	-	(28,279)	28,279	-
Net expenditure for the year/ Net movement in funds		(82,748)	(2,216)	(84,964)	(54,631)	28,279	(26,352)
Fund balances at 1 April 2024		346,417	169,960	516,377	401,048	141,681	542,729
Fund balances at 31 March 2025		263,669	167,744	431,413	346,417	169,960	516,377

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

HELPLINES PARTNERSHIP

BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Current assets					
Debtors	10	113,199		163,998	
Cash at bank and in hand		541,441		562,285	
		<u>654,640</u>		<u>726,283</u>	
Creditors: amounts falling due within one year	11	(223,227)		(209,906)	
Net current assets			431,413		516,377
Total assets less current liabilities			<u>431,413</u>		<u>516,377</u>
Income funds					
Designated funds			167,744		169,960
Unrestricted funds			263,669		346,417
			<u>431,413</u>		<u>516,377</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2025, although an audit has been carried out under section 144 of the Charities Act 2011.

The Trustees' acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The accounts were approved by the Trustees on 21 August 2025

Jonathan Spain (Treasurer)
Trustee

Company Registration No. 06484279

HELPLINES PARTNERSHIP

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

Helplines Partnership is a private company limited by guarantee incorporated in England and Wales. The registered office is C/O Azets Westpoint, Lynch Wood, Peterborough, Cambridgeshire, United Kingdom, PE2 6FZ.

1.1 Accounting convention

The accounts have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Unrestricted funds include general funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and designated funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

HELPLINES PARTNERSHIP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.4 Income

Donations, legacies and other forms of voluntary income are recognised as incoming resources when receivable, except insofar as they are incapable of financial measurement.

Training and Helplines Standard income is recognised in the period in which the training or Helplines Standard is completed.

Grants receivable and trading income are recognised on a receivable basis.

Membership subscriptions are apportioned over the period to which the subscription relates.

Investment income is accounted for on a receivable basis.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Expenses are provided for on an accruals basis. Expenditure includes VAT which cannot be recovered and is therefore reported as part of the expenditure to which it relates.

- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.
- All costs are allocated between the expenditure categories of the statement of financial activities on a basis designed to reflect the use of the resource.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Funds are also held in 12 month fixed term bank accounts

1.7 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

HELPLINES PARTNERSHIP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies (Continued)

1.8 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.9 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

Payments to the multi-employer defined benefit scheme are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

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

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

3 Charitable activities

	2025 £	2024 £
Unrestricted income:		
Membership	224,389	217,734
Helplines Standards	64,491	47,285
Training	139,350	174,882
Advertising	1,233	5,868
Helpline Freephone Range	32,236	32,265
Partnerships	65,408	92,935
Consultancy	5,509	7,850
	532,616	578,819

HELPLINES PARTNERSHIP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

4 Investments

	Unrestricted funds	Unrestricted funds
	2025	2024
	£	£
Interest receivable	17,041	18,792

5 Charitable activities

	2025	2024
	£	£
Wages and salaries	411,639	369,130
Conferences	35,687	26,979
Training	9,827	9,939
External trainers	2,847	22,415
Staff costs	17,654	29,612
	477,654	458,075
Share of support costs (see note 6)	141,976	135,269
Share of governance costs (see note 6)	14,991	30,619
	634,621	623,963
Analysis by fund		
Unrestricted funds	634,621	623,963
	634,621	623,963

HELPLINES PARTNERSHIP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

6 Support costs

	Support costs £	Governance costs £	2025 £	Support costs £	Governance costs £	2024 £
Staff costs	76,672	-	76,672	86,234	-	86,234
Premises	648	-	648	141	-	141
Management, administration and ICT	64,656	-	64,656	48,894	-	48,894
Audit fees	-	8,000	8,000	-	7,500	7,500
Legal and professional	-	1,544	1,544	-	12,612	12,612
Board meetings	-	1,204	1,204	-	2,551	2,551
Trustee expenses	-	307	307	-	4,357	4,357
Insurance	-	3,936	3,936	-	3,599	3,599
	<u>141,976</u>	<u>14,991</u>	<u>156,967</u>	<u>135,269</u>	<u>30,619</u>	<u>165,888</u>
Analysed between Charitable activities	<u>141,976</u>	<u>14,991</u>	<u>156,967</u>	<u>135,269</u>	<u>30,619</u>	<u>165,888</u>

Governance costs includes payments to the auditors of £8,000 (2024 - £7,500) for audit fees.

7 Trustees

None of the Trustees (or any persons connected with them) received any remuneration during the year, 4 Trustees were reimbursed a total of £823 for travelling and subsistence expenses (2024- £1,646).

HELPLINES PARTNERSHIP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

8 Employees

Number of employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Average employees	12	12

Employment costs

	2025 £	2024 £
Wages and salaries	424,773	396,710
Social security costs	38,133	34,941
Other pension costs	25,405	23,713
	488,311	455,364

The average full time equivalent number of employees during the year was 10 (2024 - 10).

The number of employees whose annual remuneration was £60,000 or more were:

	2025 Number	2024 Number
£60,001-£70,000	-	1
£70,001-£80,000	1	-

9 Taxation

Helplines Partnership is a registered charity. It only applies its funds in accordance with its charitable objectives, and is not trading with a view to making distributable profits, therefore corporation tax is not chargeable.

10 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Trade debtors	68,595	136,777
Other debtors	26,673	8,696
Prepayments and accrued income	17,931	18,525
	113,199	163,998

HELPLINES PARTNERSHIP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

11 Creditors: amounts falling due within one year

	2025 £	2024 £
Other taxation and social security	39,303	40,679
Deferred income	146,196	118,598
Trade creditors	13,600	24,309
Other creditors	5,769	5,971
Accruals	18,359	20,349
	<u>223,227</u>	<u>209,906</u>

12 Retirement benefit schemes

Defined contribution schemes

The charity participates in a defined contribution scheme. The contributions to this scheme during the year were £25,405 (2024 - £23,713), and an amount of £4,036 (2024 - £3,684) was outstanding at the end of the year.

Defined benefit schemes

Historically the charity participated in The CARE scheme, a multi-employer defined benefit scheme, but has not had any employees participating within the scheme for a few years and no contributions were payable during the year. The last employee who had been a member of the scheme ceased working for the charity in 2020. The charity has not been advised by the scheme of any deficit in the scheme or any obligation to make additional contributions in respect of historic service. The trustees understand that it is not possible in the normal course of events to identify on a consistent and reasonable basis the share of underlying assets and liabilities belonging to individual participating employers, because the assets are co-mingled for investment purposes, and benefits are paid from total scheme assets. Accordingly no asset or deficit in respect of the scheme has been recognised in these accounts.

13 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the Trustees for specific purposes:

	Balance at 31 March 2023 £	Transfers £	Balance at 31 March 2024 £	Transfers £	Balance at 31 March 2025 £
Existing commitments	141,681	28,279	169,960	(2,216)	167,744
	<u>141,681</u>	<u>28,279</u>	<u>169,960</u>	<u>(2,216)</u>	<u>167,744</u>

The existing commitments fund represents the charity's existing commitments. This fund is adjusted annually by transfer to or from unrestricted funds.

HELPLINES PARTNERSHIP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

14 Analysis of net assets between funds

	General Fund 2025 £	Designated fund 2025 £	Total 2025 £	General Fund 2024 £	Designated fund 2024 £	Total 2024 £
Fund balances at 31 March 2025 are represented by:						
Current assets/(liabilities)	263,669	167,744	431,413	346,417	169,960	516,377
	<u>263,669</u>	<u>167,744</u>	<u>431,413</u>	<u>346,417</u>	<u>169,960</u>	<u>516,377</u>

15 Related party transactions

Remuneration of key management personnel

	2025 £	2024 £
Aggregate compensation	<u>82,332</u>	<u>76,748</u>

The charity encourages participation in the Trustee board from member organisations. There are therefore transactions between the charity and other organisations connected to the Trustees. These transactions are on the same basis as with other members. The Trustees are not aware of any other related party transactions.

Accounts

Charity registration number 1125840

Company registration number 06484279 (England and Wales)

HELPLINES PARTNERSHIP
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

HELPLINES PARTNERSHIP

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Clodagh Crowe (Co-Chair)
Jonathan Spain (Treasurer)
Diane James
Debbie Sadler
Stephen Buckley
Katie Foulser
Elizabeth Rimmer (Co-Chair)
Charlotte Hancock

Secretary

Lorraine Pearce

Charity number

1125840

Company number

06484279

Registered office

C/O Azets
Westpoint
Lynch Wood
Peterborough
Cambridgeshire
United Kingdom
PE2 6FZ

Auditor

Azets Audit Services
Westpoint
Lynch Wood
Peterborough
Cambridgeshire
United Kingdom
PE2 6FZ

HELPLINES PARTNERSHIP

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HELPLINES PARTNERSHIP

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2024

The Trustees, who are also directors of the charity for the purposes of the Companies Act, have pleasure in presenting their report and the financial statements for the year ended 31 March 2024.

This Annual Report and Financial Statements cover the year to 31 March 2024.

This document provides information on Helplines Partnership's charitable objects and how the organisation is governed and has performed during 2023/24.

Members of Helplines Partnership are organisations that provide free services of social value by telephone and other non-face-to-face channels. Service provision is highly diverse and membership incorporates specialist, regional, national and international helplines within a sector receiving over 50 million contacts annually.

Helplines Partnership is an independent charity, governed by its Board of Trustees. It benefits from a dedicated and experienced staff team which provides an extensive range of membership services and other products. In this way Helplines Partnership supports the sector to improve the quality of services delivered for the benefit of all service users.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2016).

Objectives and activities

Helplines Partnership charitable objects are:

- a. To advance health particularly mental health for the benefit of the public, in particular but not exclusively by improving the quality of services to people suffering from ill health and those caring for or treating them.
- a. To further such exclusively charitable purposes according to the law of England and Wales as the Trustees in their absolute discretion from time to time determine.

In practical terms, Helplines Partnership assists its member organisations to provide a quality helpline service to callers, through the following products and services:

Training - delivery of a range of training services, including several CPD accredited training courses, using a mixed model of high quality online and face-to-face support and expertise. Helplines Partnership's position as the membership body is to create materials and training packages centred on the needs and relevance of the helpline sector, with the aim of increasing quality of practice.

The skills-based courses for helpline workers enable them to practice in a consistently high standard whilst learning the fundamental skill sets to manage contacts and calls effectively. Helplines Partnership also offers a range of advanced topic specific courses such as: Workplace Wellbeing, Responding to Suicidal Callers (CPD accredited), Safeguarding for Helplines (CPD accredited), Volunteer Management (CPD accredited), Impact practice and Measuring Outcomes for Helplines (CPD accredited). All courses are routinely reviewed and re-written to remain relevant.

Helplines Standard - the only quality framework specifically developed to certify best practice in helpline work. It enables helplines to demonstrate that they meet high standards across a wide range of criteria which span planning, policies and operational delivery, the service that is provided, training, recruitment and development.

The Helplines Standard recognises that the sector is particularly diverse and gives all types of service providers a mechanism to demonstrate a commitment to quality for the benefit of service users, staff, volunteers, commissioners and funders and other stakeholders.

HELPLINES PARTNERSHIP

TRUSTEES' REPORT (CONTINUED) (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2024

Helplines Freephone Range (HFR) – offering affordable telecoms exclusively for helplines via a dedicated range of Freephone numbers. Helplines Partnership works with Ofcom and the telecoms sector to operate the scheme which offers free and confidential access for service users and affordable costs for helplines.

Member helplines operating any Freephone number also benefit from the Payphone Access Charge being waived by BT.

Access to Products and Services - Helplines Partnership has relationships with trusted suppliers of services that are relevant to helplines. These include telecoms and language interpreting. Through the relationships that have been developed, helplines can access appropriate solutions at competitive rates.

Communication - Helplines Partnership's website and other communication channels such as regular newsletters, surveys and social media help to keep members and stakeholders informed. The website also includes a publicly available, 'Find a Helpline' directory of services.

Profile and Partnership - Helplines Partnership is a member of various partnerships and collaborations ranging from CEOs to Policy and Public Affairs Managers. Through these networks HLP works to raise its profile, provide the voice of the helpline sector and strive to improve mental health and wellbeing for all.

National helpline champion - Helplines Partnership actively promotes the voice and value of the helpline sector and the public benefit it provides.

Achievements and performance

Key achievements during the period have been:

- Maintained a membership retention and renewal rate of 92-97% across the year, whilst also welcoming new members.
- The member offer for 2024/25 was reviewed to increase value for money and subsequently the continuation in member retention.
- Virtual Member Space Events (MSE'S) continue to be well attended, regularly receiving bookings of approximately 70 members with approximately 75% of those attending on the day. Reintroduced trainer-led sessions and member panel discussions, along with a research project overview.
- Introduced an annual Membership Satisfaction Survey, receiving a 12.5% response rate. Responses provided useful feedback on developments within membership and perceived value of proposed new membership benefits. In response to the question 'How satisfied are you with your membership of HLP?' 81% of respondents scored 7 or more out of 10 with 33.4% scoring 9 or 10. In response to the question 'How satisfied are you with your relationship with HLP staff?' 78.62% of respondents scored 7 or more out of 10, with 31% scoring 10.
- The Helpline Freephone Range (HFR) continued to fulfil an important function in keeping call costs affordable for service providers by capping the rate charged by the telephone provider at 2.1 ppm.
- BTs agreement to waive the Payphone Access Charge for members resulted in a saving of £88,343 during 2023/24.

HELPLINES PARTNERSHIP

TRUSTEES' REPORT (CONTINUED) (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2024

- Delivered 120 training sessions to 1,386 delegates, supporting 147 different organisations. 849 delegates completed training feedback, of these 99% said their expectations were met, 98% said the training was relevant to their needs and 98% said they would recommend our training.
- Helplines continue to recognise the value of working towards certifying their service against the Helplines Standard. Assessors offered one to one video calls to organisations interested in undertaking it. Fourteen helplines achieved the standard during the year. A further 16 helplines were working towards certification as at the close of the 2023/24 year.
- The fourteenth AGM was held in November 2023 along with a successful Annual Conference. The Chair, Ruth Ingman, stepped down on 6 December 2023. HLP currently has two Trustees acting as Co-Chairs, Clodagh Crowe and Elizabeth Rimmer.
- The staff team was strengthened by the introduction of a new Senior Marketing and Communications Lead in March 2024.
- The second Helplines Awareness Day, held on 23 February 2024, was a great success with high online engagement from both members and non-members. Across all the hashtags being used by organisations on social media, Helplines Awareness Day reached more than one million accounts. This was all organic reach and not through sponsored posts.
- Helplines Partnership partnered with New Philanthropy Capital (NPC) to fund and conduct essential new research to fully understand the impact helplines have. The study involved members from the early planning stages right through to interviews which informed the final output. The report, based on extensive desk-based research and interviews with key helpline organisations, highlights several major findings, including the growing importance of digital helplines, the continuing dominance of telephone-based support, and the complex challenge of measuring helpline impact. This is critical insight into the factors driving the effectiveness of helplines and the challenges faced in measuring their impact.
- The Finance Sub Committee held quarterly review meetings. The Board continued to monitor progress, whilst aiming to develop and protect the charity.
- The budget was produced for the 2023/24 financial year with an October 2024 re-forecast. The risk register was also reviewed.
- The final Board meeting of the financial year 2023/24 was held on 23 February 2024.

The Board receives regular updates on the operational performance of the charity.

HELPLINES PARTNERSHIP

TRUSTEES' REPORT (CONTINUED) (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2024

Future plans include:

- Strengthen the skills and diversity of the Board.
- Strengthen the resource, skills and diversity within the staff team.
- Develop the number and diversity of organisations represented as members.
- Include new Networking Events within the programme of MSE's as a result of the new membership strategy.
- Complete version six of the Helplines Standard by November 2024.
- Increase HLP's training presence to wider audiences with the support of a training marketing/comms strategy.
- Continue improving training course content.
- Review and update Essential Helpline Skills courses, level 1-3.
- Re-write Digital Helplines Skills in-line with evolving technology by Autumn 2024.
- Continue to apply for CPD accreditation for new and developing training courses.
- Identify and deliver policy and external affairs priorities to develop a wider understanding of the importance of the sector and the issues affecting helplines.
- Increase presence and engagement through social media channels via intuitive and diverse content to meet the needs of members and potential members.
- Strengthen strategic partnerships, working together with members and stakeholders to develop sector capacity, success, voice and influence.
- Continuing the long-term financial sustainability of the charity.

Financial review

The charity has reviewed additional commitments which would need to be met if the organisation ceased operating. A designated fund has been created, comprising redundancy costs (including contractual notice payments).

Our experience over previous years has led us to focus upon building sustainable reserves, with unrestricted funds maintained at a level of not less than between 3 months and 6 months anticipated expenditure. As at 31 March 2024, the unrestricted fund was equivalent to 5.7 months expenditure, within the stated target. The Trustees have aspirations for further investments for the development of membership, marketing and communications, CRM and the website.

The total incoming resources for the period were £597,611 while total resources expended were £623,963 leaving net deficit of £26,352.

The principal funding sources for the charity were from membership fees, member services, notably training and helplines standards.

The financial operation of the charity is closely scrutinised through the Finance Sub-Committee and at full quarterly meetings of the Board.

Helplines Partnership is committed to delivering a strong membership proposition. It seeks to deliver this through the provision of high-quality services to helplines and by strongly advocating more widely the value that helplines contribute to the wellbeing of individuals and society.

The Board receives regular updates on the operational performance of the charity.

HELPLINES PARTNERSHIP

TRUSTEES' REPORT (CONTINUED) (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2024

Structure, governance and management

Helplines Partnership is a charitable company limited by guarantee, incorporated on 25 January 2008 and registered as a charity on 11 September 2008. On 26 September 2012, a strategic merger was completed of The Helplines Association and Mental Health Helplines Partnership. This combined the two helpline sector membership bodies under the current name and at the same time adopted a new Memorandum and Article of Association to reflect this.

The Memorandum and Articles is supplemented by a Governance Manual which provides detail for the day-to-day governance of the charity through the Board and Sub-Committees.

In the event of the company being wound up, members are required to contribute an amount not exceeding £1 .00.

The Trustees, who are also the directors for the purpose of company law, and who served during the year were:

Ruth Ingman (Chair)	(Resigned 6 December 2023)
Clodagh Crowe (Co-Chair)	(Co-Chair from 6 December 2023)
Jonathan Spain (Treasurer)	
Diane James	
Debbie Sadler	
Stephen Buckley	
Katie Foulser	
Elizabeth Rimmer (Co-Chair)	(Co-Chair from 6 December 2023)
Charlotte Hancock	

The number of members of the company is unlimited; each member organisation has the right to appoint one representative by written notice to the company. None of the rights of any member of the company may be transferred or transmitted to any other person.

The Directors of the company are also Charity Trustees for the purpose of the charity law and under the company's Articles are known as members of the Board of Trustees. Members have the right for their representative to stand for election to the Board of Trustees. Under the requirements of the Memorandum and Articles of Association the members of the Board of Trustees are elected to serve for a period of three years after which they can be re-elected for a second three-year period.

The Board has the power to co-opt and member Trustees are formally appointed by voting Members at the Annual General Meeting. The Board met four times and the Finance Sub Committee met four times during the period.

Day to day responsibility of the organisation is delegated to the Chief Executive, who has responsibility for the overall charity, ensuring the organisation is run in line with agreed strategy and policy and that key targets are achieved.

The majority of the Board is comprised of representatives of member organisations. Through their knowledge and relevant experience, Trustees are familiar with the practical work of the charity and the sector. Where applicable training opportunities are made available to enhance their knowledge within relevant areas.

Auditor

In accordance with the company's articles, a resolution proposing that Azets Audit Services be reappointed as auditor of the company will be put at the Annual General Meeting.

Disclosure of information to auditor

Each of the Trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

HELPLINES PARTNERSHIP

TRUSTEES' REPORT (CONTINUED) (INCLUDING DIRECTORS' REPORT) *FOR THE YEAR ENDED 31 MARCH 2024*

The Trustees' report was approved by the Board of Trustees.

Clodagh Crowe (Co-Chair)

Trustee

Dated: 23 August 2024

HELPLINES PARTNERSHIP

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2024

The Trustees, who are also the directors of Helplines Partnership for the purpose of company law, are responsible for preparing the Trustees' Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare accounts 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 charitable company for that year.

In preparing these accounts, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the accounts 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 accounts 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.

HELPLINES PARTNERSHIP

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF HELPLINES PARTNERSHIP

Opinion

We have audited the financial statements of Helplines Partnership (the 'charity') for the year ended 31 March 2024 which comprise the statement of financial activities, the balance sheet and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 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 2024 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 charity 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 charity'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 are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. 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.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

HELPLINES PARTNERSHIP

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF HELPLINES PARTNERSHIP

Responsibilities of Trustees

As explained more fully in the statement of Trustees' responsibilities, the Trustees, who are also the directors of the charity for the purpose 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 charity'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

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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 is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Extent to which the audit was considered capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above and on the Financial Reporting Council's website, to detect material misstatements in respect of irregularities, including fraud.

We obtain and update our understanding of the entity, its activities, its control environment, and likely future developments, including in relation to the legal and regulatory framework applicable and how the entity is complying with that framework. Based on this understanding, we identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. This includes consideration of the risk of acts by the entity that were contrary to applicable laws and regulations, including fraud.

In response to the risk of irregularities and non-compliance with laws and regulations, including fraud, we designed procedures which included:

- Enquiry of management and those charged with governance around actual and potential litigation and claims as well as actual, suspected and alleged fraud;
- Reviewing minutes of meetings of those charged with governance;
- Assessing the extent of compliance with the laws and regulations considered to have a direct material effect on the financial statements or the operations of the entity through enquiry and inspection;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- Performing audit work over the risk of management bias and override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for indicators of potential bias.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

HELPLINES PARTNERSHIP

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF HELPLINES PARTNERSHIP

This report is made solely to the company's members, as a body, in accordance with section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Mr Mark Jackson FCA DChA (Senior Statutory Auditor)
for and on behalf of Azets Audit Services

3 October 2024

Chartered Accountants
Statutory Auditor

Westpoint
Lynch Wood
Peterborough
Cambridgeshire
United Kingdom
PE2 6FZ

Azets Audit Services is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

HELPLINES PARTNERSHIP

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

		Unrestricted funds 2024 £	Designated funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Designated funds 2023 £	Total 2023 £
	Notes						
Income from:							
Charitable activities	3	578,819	-	578,819	586,720	-	586,720
Investments	4	18,792	-	18,792	7,648	-	7,648
Total income		597,611	-	597,611	594,368	-	594,368
Expenditure on:							
Charitable activities	5	623,963	-	623,963	556,722	-	556,722
Net (outgoing)/incoming resources before transfers		(26,352)	-	(26,352)	37,646	-	37,646
Gross transfers between funds		(28,279)	28,279	-	(2,576)	2,576	-
Net (expenditure)/income for the year/ Net movement in funds		(54,631)	28,279	(26,352)	35,070	2,576	37,646
Fund balances at 1 April 2023		401,048	141,681	542,729	365,978	139,105	505,083
Fund balances at 31 March 2024		346,417	169,960	516,377	401,048	141,681	542,729

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

HELPLINES PARTNERSHIP

BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Current assets					
Debtors	10	163,998		89,293	
Cash at bank and in hand		562,285		629,976	
		<u>726,283</u>		<u>719,269</u>	
Creditors: amounts falling due within one year	11	(209,906)		(176,540)	
Net current assets			516,377		542,729
Total assets less current liabilities			<u>516,377</u>		<u>542,729</u>
Income funds					
Designated funds			169,960		141,681
Unrestricted funds			346,417		401,048
			<u>516,377</u>		<u>542,729</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2024, although an audit has been carried out under section 144 of the Charities Act 2011.

The Trustees' acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The accounts were approved by the Trustees on 23 August 2024

Jonathan Spain (Treasurer)
Trustee

Company Registration No. 06484279

HELPLINES PARTNERSHIP

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

Charity information

Helplines Partnership is a private company limited by guarantee incorporated in England and Wales. The registered office is C/O Azets, Westpoint, Lynch Wood, Peterborough, Cambridgeshire, PE2 6FZ, United Kingdom.

1.1 Accounting convention

The accounts have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Unrestricted funds include general funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and designated funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

HELPLINES PARTNERSHIP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

1.4 Income

Donations, legacies and other forms of voluntary income are recognised as incoming resources when receivable, except insofar as they are incapable of financial measurement.

Training and Helplines Standard income is recognised in the period in which the training or Helplines Standard is completed.

Grants receivable and trading income are recognised on a receivable basis.

Membership subscriptions are apportioned over the period to which the subscription relates.

Investment income is accounted for on a receivable basis.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Expenses are provided for on an accruals basis. Expenditure includes VAT which cannot be recovered and is therefore reported as part of the expenditure to which it relates.

- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.
- All costs are allocated between the expenditure categories of the statement of financial activities on a basis designed to reflect the use of the resource.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Funds are also held in a 12 month fixed term bank account

1.7 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

HELPLINES PARTNERSHIP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

1.8 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.9 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

Payments to the multi-employer defined benefit scheme are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

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

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

3 Charitable activities

	2024 £	2023 £
Unrestricted income:		
Membership	217,734	201,137
Helplines Standards	47,285	82,550
Training	174,882	169,070
Advertising	5,868	6,755
Helpline Freephone Range	32,265	30,871
Partnerships	92,935	91,912
Consultancy	7,850	4,425
	<u>578,819</u>	<u>586,720</u>

HELPLINES PARTNERSHIP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

4 Investments

	Unrestricted funds	Unrestricted funds
	2024	2023
	£	£
Interest receivable	18,792	7,648

5 Charitable activities

	2024	2023
	£	£
Wages and salaries	369,130	359,955
Conferences	26,979	21,802
Training	9,939	(3,031)
External trainers	22,415	989
Staff costs	29,612	26,768
	458,075	406,483
Share of support costs (see note 6)	135,269	137,253
Share of governance costs (see note 6)	30,619	12,986
	623,963	556,722
Analysis by fund		
Unrestricted funds	623,963	556,722
	623,963	556,722

HELPLINES PARTNERSHIP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

6 Support costs

	Support costs	Governance costs	2024	Support costs	Governance costs	2023
	£	£	£	£	£	£
Staff costs	86,234	-	86,234	80,867	-	80,867
Premises	141	-	141	-	-	-
Management, administration and ICT	48,894	-	48,894	56,386	-	56,386
Audit fees	-	7,500	7,500	-	6,500	6,500
Legal and professional	-	12,612	12,612	-	2,489	2,489
Board meetings	-	2,551	2,551	-	241	241
Trustee expenses	-	4,357	4,357	-	280	280
Insurance	-	3,599	3,599	-	3,476	3,476
	<u>135,269</u>	<u>30,619</u>	<u>165,888</u>	<u>137,253</u>	<u>12,986</u>	<u>150,239</u>
Analysed between						
Charitable activities	<u>135,269</u>	<u>30,619</u>	<u>165,888</u>	<u>137,253</u>	<u>12,986</u>	<u>150,239</u>

Governance costs includes payments to the auditors of £7,500 (2023- £6,500 for audit fees).

7 Trustees

None of the Trustees (or any persons connected with them) received any remuneration during the year, 4 Trustees were reimbursed a total of £1,646 for travelling and subsistence expenses (2023- £142).

HELPLINES PARTNERSHIP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

8 Employees

Number of employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
Average employees	12	13

Employment costs

	2024 £	2023 £
Wages and salaries	396,710	384,704
Social security costs	34,941	33,443
Other pension costs	23,713	22,675
	455,364	440,822

The average full time equivalent number of employees during the year was 10 (2023 - 11).

The number of employees whose annual remuneration was £60,000 or more were:

	2024 Number	2023 Number
£60,001-£70,000	1	1

9 Taxation

Helplines Partnership is a registered charity. It only applies its funds in accordance with its charitable objectives, and is not trading with a view to making distributable profits, therefore corporation tax is not chargeable.

10 Debtors

	2024 £	2023 £
Amounts falling due within one year:		
Trade debtors	136,777	83,306
Other debtors	8,696	4,436
Prepayments and accrued income	18,525	1,551
	163,998	89,293

HELPLINES PARTNERSHIP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

11 Creditors: amounts falling due within one year

	2024 £	2023 £
Other taxation and social security	40,679	35,338
Deferred income	118,598	107,324
Trade creditors	24,309	12,995
Other creditors	5,971	6,763
Accruals	20,349	14,120
	<u>209,906</u>	<u>176,540</u>

12 Retirement benefit schemes

Defined contribution schemes

The charity participates in a defined contribution scheme. The contributions to this scheme during the year were £23,713 (2023 - £22,657), and an amount of £3,684 (2023 - £4,241 was outstanding at the end of the year).

Defined benefit schemes

Historically the charity participated in The CARE scheme, a multi-employer defined benefit scheme, but has not had any employees participating within the scheme for a few years and no contributions were payable during the year. The last employee who had been a member of the scheme ceased working for the charity in 2020. The charity has not been advised by the scheme of any deficit in the scheme or any obligation to make additional contributions in respect of historic service. The trustees understand that it is not possible in the normal course of events to identify on a consistent and reasonable basis the share of underlying assets and liabilities belonging to individual participating employers, because the assets are co-mingled for investment purposes, and benefits are paid from total scheme assets. Accordingly no asset or deficit in respect of the scheme has been recognised in these accounts.

13 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the Trustees for specific purposes:

	Balance at 31 March 2022 £	Transfers £	Balance at 31 March 2023 £	Transfers £	Balance at 31 March 2024 £
Existing commitments	131,105	10,576	141,681	28,279	169,960
Website project	8,000	(8,000)	-	-	-
	<u>139,105</u>	<u>2,576</u>	<u>141,681</u>	<u>28,279</u>	<u>169,960</u>

The existing commitments fund represents the charity's existing commitments. This fund is adjusted annually by transfer to or from unrestricted funds.

HELPLINES PARTNERSHIP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

14 Analysis of net assets between funds

	General Fund 2024 £	Designated fund 2024 £	Total 2024 £	General Fund 2023 £	Designated fund 2023 £	Total 2023 £
Fund balances at 31 March 2024 are represented by:						
Current assets/(liabilities)	346,417	169,960	516,377	401,048	141,681	542,729
	<u>346,417</u>	<u>169,960</u>	<u>516,377</u>	<u>401,048</u>	<u>141,681</u>	<u>542,729</u>

15 Related party transactions

Remuneration of key management personnel

	2024 £	2023 £
Aggregate compensation	<u>69,771</u>	<u>68,232</u>

The charity encourages participation in the Trustee board from member organisations. There are therefore transactions between the charity and other organisations connected to the Trustees. These transactions are on the same basis as with other members. The Trustees are not aware of any other related party transactions.

Accounts

Charity registration number 1125840

Company registration number 06484279 (England and Wales)

HELPLINES PARTNERSHIP
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

HELPLINES PARTNERSHIP

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Ruth Ingman (Chair)	(Appointed 4 January 2023)
	Clodagh Crowe (Vice Chair)	
	Jonathan Spain (Treasurer)	
	Diane James	
	Debbie Sadler	
	Stephen Buckley	
	Katie Foulser	
	Elizabeth Rimmer	
	Charlotte Hancock	(Appointed 4 January 2023)
Secretary	Lorraine Pearce	
Charity number	1125840	
Company number	06484279	
Registered office	Ruthlyn House 90 Lincoln Road Peterborough Cambridgeshire United Kingdom PE1 2SP	
Auditor	Azets Audit Services Ruthlyn House 90 Lincoln Road Peterborough Cambridgeshire United Kingdom PE1 2SP	

HELPLINES PARTNERSHIP

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HELPLINES PARTNERSHIP

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2023

The Trustees, who are also directors of the charity for the purposes of the Companies Act, have pleasure in presenting their report and the financial statements for the year ended 31 March 2023.

This Annual Report and Financial Statements cover the year to 31 March 2023.

This document provides information on Helplines Partnership's charitable objects and how the organisation is governed and has performed during 2022/23.

Members of Helplines Partnership are organisations that provide free services of social value by telephone and other non-face-to-face channels. Service provision is highly diverse and membership incorporates specialist, regional, national and international helplines within a sector receiving over 50 million contacts annually.

Helplines Partnership is an independent charity, governed by its Board of Trustees. It benefits from a dedicated and experienced staff team which provides an extensive range of membership services and other products. In this way Helplines Partnership supports the sector to improve the quality of services delivered for the benefit of all service users.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2016).

Objectives and activities

Helplines Partnership charitable objects are:

- a. To advance health particularly mental health for the benefit of the public, in particular but not exclusively by improving the quality of services to people suffering from ill health and those caring for or treating them.
- b. To further such exclusively charitable purposes according to the law of England and Wales as the Trustees in their absolute discretion from time to time determine.

In practical terms, Helplines Partnership assists its member organisations to provide a quality helpline service to callers, through the following products and services:

Training – delivery of a range of training services, including several CPD accredited training courses, using a mixed model of high quality online and face-to-face support and expertise. Helplines Partnership's position as the membership body is to create materials and training packages centred on the needs and relevance of the helpline sector, with the aim of increasing quality of practice.

The skills-based courses for helpline workers enable them to practice in a consistently high standard whilst learning the fundamental skill sets to manage contacts and calls effectively. Helplines Partnership also offers a range of advanced topic specific courses such as: Vicarious Trauma, Responding to Suicidal Callers, Safeguarding for Helplines, Volunteer Management, Impact practice and Measuring Outcomes. All courses are routinely reviewed and re-written to remain relevant.

Helplines Standard – the only quality framework specifically developed to certify best practice in helpline work. It enables helplines to demonstrate that they meet high standards across a wide range of criteria which span planning, policies and operational delivery, the service that is provided, training, recruitment and development.

The Helplines Standard recognises that the sector is particularly diverse and gives all types of service providers a mechanism to demonstrate a commitment to quality for the benefit of service users, staff, volunteers, commissioners and funders and other stakeholders.

HELPLINES PARTNERSHIP

TRUSTEES' REPORT (CONTINUED) (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2023

Helplines Freephone Range (HFR) – offering affordable telecoms exclusively for helplines via a dedicated range of Freephone numbers. Helplines Partnership works with Ofcom and the telecoms sector to operate the scheme which offers free and confidential access for service users and affordable costs for helplines.

Member helplines operating any Freephone number also benefit from the Payphone Access Charge being waived by BT.

Access to Products and Services – Helplines Partnership has relationships with trusted suppliers of services that are relevant to helplines. These include telecoms and language interpreting. Through the relationships that have been developed, helplines can access appropriate solutions at competitive rates.

Communication – Helplines Partnership's website and other communication channels such as regular newsletters, surveys and social media help to keep members and stakeholders informed. The website also includes a publicly available, 'Find a Helpline' directory of services.

Profile and Partnership – Helplines Partnership is a member of various partnerships and collaborations ranging from CEOs to Policy and Public Affairs Managers. Through these networks we work to raise our profile, provide the voice of the helpline sector and strive to improve mental health and wellbeing for all.

National helpline champion - Helplines Partnership actively promotes the voice and value of the helpline sector and the public benefit it provides.

HELPLINES PARTNERSHIP

TRUSTEES' REPORT (CONTINUED) (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2023

Achievements and performance

Key achievements during the period have been:

- We have maintained a membership retention and renewal rate of 92-93% across the year, whilst also welcoming new members. There will be a focus on improving the member offer in 2023/24 to increase value for money and subsequently aim to see the continuation in member retention.
- Virtual Member Space events are well attended, regularly receiving bookings of over 80 members with around 60% of those attending on the day. After success with the format, we have acted on feedback and are introducing further elements to keep the events interesting and focussed on what is most useful to members. It's clear the networking segments are most valuable, and we've recently introduced the breakout rooms, providing smaller groups the ability to speak where they may feel overwhelmed in the main space.
- The Helpline Freephone Range (HFR) continued to fulfil an important function in keeping call costs affordable for service providers by capping the rate charged by the telephone provider at 2.1ppm.
- BT's agreement to waive the Payphone Access Charge for members resulted in a saving of £106,063 during 2022/23.
- HLP has delivered 139 training sessions (including webinars) to 1,521 participants virtually. In addition to these, nineteen face-to-face Inhouse sessions were delivered to 208 participants.
- Helplines continue to recognise the value of working towards certifying their service against the Helplines Standard. Assessors offered one to one remote workshops to all organisations interested in undertaking the Helplines Standard. Twenty-two helplines achieved the standard during the year which is a 38% increase on the previous year. A further, 15 helplines were working towards certification as at the close of the 2022/23 year.
- The thirteenth AGM was held in November 2022 and a new Chair, Ruth Ingman, was appointed on 4 January 2023.
- A successful annual conference was held on 26 January 2023.
- The staff team was strengthened by the introduction of a Partnership and Engagement Manager in December 2022.
- Labour and Conservative Party conferences attended during September 2022. Contributions to roundtable and seminar discussions representing the view of the Helpline sector. Formed a working group of members who have inputted and tested the design of the Health of the Sector survey.
- Our first Helplines Awareness Day was held on 23 February 2023. It was a great success and was promoted well on social media by both members and non-members.
- We have registered as Guideline Stakeholders with the National Institute for Clinical Excellence (NICE) for a number of areas. This will result in us having opportunities to speak about the value of helplines in the health sector when care/treatment guidelines for the NHS are being reviewed. These include ones focused on Mental Health support, bereavement, disability and suicide. We have established a template to ensure we are able to respond to all relevant guidelines in good time.
- Our attendance at the Call and Contact Centre Expo in November 2022 opened doors with commercial suppliers who we are in active discussions with regarding the partnering of organisations to highlight the work of the helpline sector.

HELPLINES PARTNERSHIP

TRUSTEES' REPORT (CONTINUED) (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2023

Helplines Partnership's future plans include:

- Strengthen the skills and diversity of the Board.
- Further strengthen the resource, skills and diversity within the staff team.
- Develop the number and diversity of organisations represented as members.
- Training courses to be more accessible to all via varying methods of live and pre-recorded, modules. Continually seeking to improve delivery and content based on the diverse needs of the sector, ensuring we respond through increased participation and collaboration.
- Identifying and delivering policy and external affairs priorities to develop wider understanding about the importance of the sector and the issues affecting helplines.
- Increase presence and engagement through social media channels via intuitive and diverse content to meet the needs of members and potential members.
- Strengthening strategic partnerships, working together with members and stakeholders to develop sector capacity, success, voice and influence.
- Continuing the long-term financial sustainability of the charity.

The final Board meeting of the financial year 2022/23 was held on 23 February 2023.

The budget was produced for the 2022/23 financial year with an October 2022 re-forecast. The risk register was also reviewed.

The Finance Sub Committee has returned to quarterly review meetings. The Board continues to monitor progress, with the aim being to protect and develop the charity.

Financial review

The charity has identified the commitments for which it would specifically need to provide if the organisation ceased operating. This designated fund comprises of winding up costs including redundancies and commercial contracts.

As a result of plans put in place in previous years to sustainably build reserves, unrestricted funds are maintained at a level of not less than 3-6 months expenditure, in addition to the designated fund noted above. Unrestricted funds are currently higher than the stated 3-6 months expenditure, however the Board of Trustees has agreed to regularly monitor the charity's level of reserves in line with future plans. Helplines Partnership has aspirations for further investments for the development of policy and external affairs, research, membership and marketing activities.

The total incoming resources for the period were £594,368 while total resources expended were £556,722 leaving net surplus of £37,646.

The principal funding sources for the charity were from membership fees, member services, notably training and helplines standards.

The financial operation of the charity is closely scrutinised through the Finance Sub-Committee and at full quarterly meetings of the Board.

Helplines Partnership is committed to delivering a strong membership proposition. It seeks to deliver this through the provision of high-quality services to helplines and by strongly advocating more widely the value that helplines contribute to the wellbeing of individuals and society.

The Board receives regular updates on the operational performance of the charity.

HELPLINES PARTNERSHIP

TRUSTEES' REPORT (CONTINUED) (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2023

Structure, governance and management

Helplines Partnership is a charitable company limited by guarantee, incorporated on 25 January 2008 and registered as a charity on 11 September 2008. On 26 September 2012, a strategic merger was completed of The Helplines Association and Mental Health Helplines Partnership. This combined the two helpline sector membership bodies under the current name and at the same time adopted a new Memorandum and Articles of Association to reflect this.

The Memorandum and Articles is supplemented by a Governance Manual which provides detail for the day-to-day governance of the charity through the Board and Sub-Committees.

In the event of the company being wound up, members are required to contribute an amount not exceeding £1.00.

The Trustees, who are also the directors for the purpose of company law, and who served during the year were:

Karen Ditchfield (Chair until 3 November 2022)	(Resigned 3 November 2022)
Ruth Ingman (Chair from 4 January 2023)	(Appointed 4 January 2023)
Clodagh Crowe (Vice Chair)	
Jonathan Spain (Treasurer)	
Diane James	
Debbie Sadler	
Stephen Buckley	
Katie Foulser	
Elizabeth Rimmer	
Dalia Alhusseini	(Resigned 28 July 2022)
Charlotte Hancock	(Appointed 4 January 2023)

The number of members of the company is unlimited; each member organisation has the right to appoint one representative by written notice to the company. None of the rights of any member of the company may be transferred or transmitted to any other person.

The Directors of the company are also Charity Trustees for the purpose of the charity law and under the company's Articles are known as members of the Board of Trustees. Members have the right for their representative to stand for election to the Board of Trustees. Under the requirements of the Memorandum and Articles of Association the members of the Board of Trustees are elected to serve for a period of three years after which they can be re-elected for a second three-year period.

The Board has the power to co-opt and member Trustees are formally appointed by voting Members at the Annual General Meeting. The Board met four times and the Finance Sub Committee met four times during the period.

Day to day responsibility of the organisation is delegated to the Chief Executive, who has responsibility for the overall charity, ensuring the organisation is run in line with agreed strategy and policy and that key targets are achieved.

The majority of the Board is comprised of representatives of member organisations. Through their knowledge and relevant experience, Trustees are familiar with the practical work of the charity and the sector. Where applicable training opportunities are made available to enhance their knowledge within relevant areas.

Auditor

In accordance with the company's articles, a resolution proposing that Azets Audit Services be reappointed as auditor of the company will be put at the Annual General Meeting.

Disclosure of information to auditor

Each of the Trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

HELPLINES PARTNERSHIP

TRUSTEES' REPORT (CONTINUED) (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2023

The Trustees' report was approved by the Board of Trustees.



Ruth Ingman (Chair)

Trustee

Dated:

HELPLINES PARTNERSHIP

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2023

The Trustees, who are also the directors of Helplines Partnership for the purpose of company law, are responsible for preparing the Trustees' Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare accounts 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 charitable company for that year.

In preparing these accounts, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the accounts; and
- prepare the accounts 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 accounts 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.

HELPLINES PARTNERSHIP

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF HELPLINES PARTNERSHIP

Opinion

We have audited the financial statements of Helplines Partnership (the 'charity') for the year ended 31 March 2023 which comprise the statement of financial activities, the balance sheet and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 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 2023 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 charity 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 charity'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 are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. 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.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

HELPLINES PARTNERSHIP

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF HELPLINES PARTNERSHIP

Responsibilities of Trustees

As explained more fully in the statement of Trustees' responsibilities, the Trustees, who are also the directors of the charity for the purpose 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 charity'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

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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 is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Extent to which the audit was considered capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above and on the Financial Reporting Council's website, to detect material misstatements in respect of irregularities, including fraud.

We obtain and update our understanding of the entity, its activities, its control environment, and likely future developments, including in relation to the legal and regulatory framework applicable and how the entity is complying with that framework. Based on this understanding, we identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. This includes consideration of the risk of acts by the entity that were contrary to applicable laws and regulations, including fraud.

In response to the risk of irregularities and non-compliance with laws and regulations, including fraud, we designed procedures which included:

- Enquiry of management and those charged with governance around actual and potential litigation and claims as well as actual, suspected and alleged fraud;
- Reviewing minutes of meetings of those charged with governance;
- Assessing the extent of compliance with the laws and regulations considered to have a direct material effect on the financial statements or the operations of the entity through enquiry and inspection;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- Performing audit work over the risk of management bias and override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for indicators of potential bias.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

HELPLINES PARTNERSHIP

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF HELPLINES PARTNERSHIP

This report is made solely to the company's members, as a body, in accordance with section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Azets Audit Services

29.9.2023

**Chartered Accountants
Statutory Auditor**

Ruthlyn House
90 Lincoln Road
Peterborough
Cambridgeshire
United Kingdom
PE1 2SP

Azets Audit Services is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

HELPLINES PARTNERSHIP

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2023

		Unrestricted funds 2023 £	Designated funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Designated funds 2022 £	Total 2022 £
	Notes						
Income from:							
Voluntary income	3	-	-	-	6	-	6
Charitable activities	4	586,720	-	586,720	571,134	-	571,134
Investments	5	7,648	-	7,648	1,942	-	1,942
Total income		594,368	-	594,368	573,082	-	573,082
Expenditure on:							
Charitable activities	6	556,722	-	556,722	444,107	-	444,107
Net incoming resources before transfers		37,646	-	37,646	128,975	-	128,975
Gross transfers between funds		(2,576)	2,576	-	(25,955)	25,955	-
Net income for the year/ Net movement in funds		35,070	2,576	37,646	103,020	25,955	128,975
Fund balances at 1 April 2022		365,978	139,105	505,083	262,958	113,150	376,108
Fund balances at 31 March 2023		401,048	141,681	542,729	365,978	139,105	505,083

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

HELPLINES PARTNERSHIP

BALANCE SHEET

AS AT 31 MARCH 2023

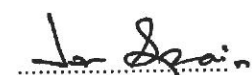
	Notes	2023 £	£	2022 £	£
Current assets					
Debtors	11	89,293		75,994	
Cash at bank and in hand		629,976		604,169	
		<u>719,269</u>		<u>680,163</u>	
Creditors: amounts falling due within one year	12	<u>(176,540)</u>		<u>(175,080)</u>	
Net current assets			542,729		505,083
Total assets less current liabilities			<u>542,729</u>		<u>505,083</u>
Income funds					
Designated funds			141,681		139,105
Unrestricted funds			401,048		365,978
			<u>542,729</u>		<u>505,083</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2023, although an audit has been carried out under section 144 of the Charities Act 2011.

The Trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The accounts were approved by the Trustees on 20 September 2023



Jonathan Spain (Treasurer)
Trustee

Company Registration No. 06484279

HELPLINES PARTNERSHIP

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

Charity information

Helplines Partnership is a private company limited by guarantee incorporated in England and Wales. The registered office is Ruthlyn House, 90 Lincoln Road, Peterborough, Cambridgeshire, PE1 2SP, United Kingdom.

1.1 Accounting convention

The accounts have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Unrestricted funds include general funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and designated funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

HELPLINES PARTNERSHIP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

1.4 Income

Donations, legacies and other forms of voluntary income are recognised as incoming resources when receivable, except insofar as they are incapable of financial measurement.

Training and Helplines Standard income is recognised in the period in which the training or Helplines Standard is completed.

Grants receivable and trading income are recognised on a receivable basis.

Membership subscriptions are apportioned over the period to which the subscription relates.

Investment income is accounted for on a receivable basis.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Expenses are provided for on an accruals basis. Expenditure includes VAT which cannot be recovered and is therefore reported as part of the expenditure to which it relates.

- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.
- All costs are allocated between the expenditure categories of the statement of financial activities on a basis designed to reflect the use of the resource.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Funds are also held in a 12 month fixed term bank account

1.7 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

HELPLINES PARTNERSHIP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies (Continued)

1.8 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.9 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

Payments to the multi-employer defined benefit scheme are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

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

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

3 Voluntary income

	2023 £	2022 £
Donations and gifts	-	6

4 Charitable activities

	2023 £	2022 £
Unrestricted income:		
Membership	201,137	196,876
Helplines Standards	82,550	78,245
Training	169,070	171,563
Advertising	6,755	8,135
Helpline Freephone Range	30,871	78,355
Partnerships	91,912	28,610
Consultancy	4,425	9,350
	<u>586,720</u>	<u>571,134</u>

HELPLINES PARTNERSHIP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

5 Investments

	Unrestricted funds	Unrestricted funds
	2023 £	2022 £
Interest receivable	7,648	1,942

6 Charitable activities

	2023 £	2022 £
Wages and salaries	359,955	285,384
Conferences	21,802	-
Training	(3,031)	7,065
External trainers	989	12,420
Staff costs	26,768	18,609
Bad debts	-	770
	406,483	324,248
Share of support costs (see note 7)	137,253	110,114
Share of governance costs (see note 7)	12,986	9,745
	556,722	444,107
Analysis by fund		
Unrestricted funds	556,722	444,107
	556,722	444,107

HELPLINES PARTNERSHIP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

7 Support costs

	Support costs	Governance costs	2023	Support costs	Governance costs	2022
	£	£	£	£	£	£
Staff costs	80,867	-	80,867	72,751	-	72,751
Premises	-	-	-	(138)	-	(138)
Management, administration and ICT	56,386	-	56,386	37,501	-	37,501
Audit fees	-	6,500	6,500	-	6,250	6,250
Legal and professional	-	2,489	2,489	-	125	125
Board meetings	-	241	241	-	877	877
Trustee expenses	-	280	280	-	252	252
Insurance	-	3,476	3,476	-	2,241	2,241
	<u>137,253</u>	<u>12,986</u>	<u>150,239</u>	<u>110,114</u>	<u>9,745</u>	<u>119,859</u>
Analysed between Charitable activities	<u>137,253</u>	<u>12,986</u>	<u>150,239</u>	<u>110,114</u>	<u>9,745</u>	<u>119,859</u>

Governance costs includes payments to the auditors of £6,500 (2022- £6,250) for audit fees.

8 Trustees

None of the Trustees (or any persons connected with them) received any remuneration during the year, 2 Trustees were reimbursed a total of £142 for travelling and subsistence expenses (2022- £252).

HELPLINES PARTNERSHIP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

9 Employees

Number of employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Average employees	13	11

Employment costs

	2023 £	2022 £
Wages and salaries	384,704	312,878
Social security costs	33,443	26,161
Other pension costs	22,675	19,096
	440,822	358,135

The average full time equivalent number of employees during the year was 11 (2022 - 9).

The number of employees whose annual remuneration was £60,000 or more were:

	2023 Number	2022 Number
£60,001-£70,000	1	1

10 Taxation

Helplines Partnership is a registered charity. It only applies its funds in accordance with its charitable objectives, and is not trading with a view to making distributable profits, therefore corporation tax is not chargeable.

11 Debtors

	2023 £	2022 £
Amounts falling due within one year:		
Trade debtors	83,306	73,276
Other debtors	4,436	1,392
Prepayments and accrued income	1,551	1,326
	89,293	75,994

HELPLINES PARTNERSHIP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

12 Creditors: amounts falling due within one year

	2023 £	2022 £
Other taxation and social security	35,338	30,453
Deferred income	107,324	127,026
Trade creditors	12,995	2,797
Other creditors	6,763	4,423
Accruals	14,120	10,381
	<u>176,540</u>	<u>175,080</u>

13 Retirement benefit schemes

Defined contribution schemes

The charity participates in a defined contribution scheme. The contributions to this scheme during the year were £22,657 (2022 - £19,096), and an amount of £4,241 (2022 - £3,146) was outstanding at the end of the year.

Historically the charity participated in The CARE scheme, a multi-employer defined benefit scheme, but has not had any employees participating within the scheme for a few years and no contributions were payable during the year. During the year the charity ceased to employ anyone who has historically participated in the scheme. The charity has not been advised by the scheme of any deficit in the scheme or any obligation to make additional contributions in respect of historic service. The trustees understand that it is not possible in the normal course of events to identify on a consistent and reasonable basis the share of underlying assets and liabilities belonging to individual participating employers, because the assets are co-mingled for investment purposes, and benefits are paid from total scheme assets. Accordingly no asset or deficit in respect of the scheme has been recognised in these accounts.

14 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the Trustees for specific purposes:

	Balance at 31 March 2021 £	Transfers £	Balance at 31 March 2022 £	Transfers £	Balance at 31 March 2023 £
Existing commitments	108,350	22,755	131,105	10,576	141,681
Website project	4,800	3,200	8,000	(8,000)	-
	<u>113,150</u>	<u>25,955</u>	<u>139,105</u>	<u>2,576</u>	<u>141,681</u>

The existing commitments fund represents the charity's existing commitments. This fund is adjusted annually by transfer to or from unrestricted funds.

HELPLINES PARTNERSHIP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

15 Analysis of net assets between funds

	General Fund 2023 £	Designated fund 2023 £	Total 2023 £	General Fund 2022 £	Designated fund 2022 £	Total 2022 £
Fund balances at 31 March 2023 are represented by:						
Current assets/(liabilities)	542,729	-	542,729	365,978	139,105	505,083
	<u>542,729</u>	<u>-</u>	<u>542,729</u>	<u>365,978</u>	<u>139,105</u>	<u>505,083</u>

16 Related party transactions

Remuneration of key management personnel

	2023 £	2022 £
Aggregate compensation	<u>68,232</u>	<u>62,409</u>

The charity encourages participation in the Trustee board from member organisations. There are therefore transactions between the charity and other organisations connected to the Trustees. These transactions are on the same basis as with other members. The Trustees are not aware of any other related party transactions.

Accounts

Charity Registration No. 1125840

Company Registration No. 06484279 (England and Wales)

HELPLINES PARTNERSHIP
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

HELPLINES PARTNERSHIP

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Karen Ditchfield (Chair)	
	Clodagh Crowe (Vice Chair)	
	Jonathan Spain (Treasurer)	
	Diane James	
	Debbie Sadler	
	Stephen Buckley	
	Katie Foulser	(Appointed 4 November 2021)
	Elizabeth Rimmer	(Appointed 5 November 2021)
Secretary	Lorraine Pearce	
Charity number	1125840	
Company number	06484279	
Registered office	Ruthlyn House 90 Lincoln Road Peterborough Cambridgeshire United Kingdom PE1 2SP	
Auditor	Azets Audit Services Ruthlyn House 90 Lincoln Road Peterborough United Kingdom PE1 2SP	

HELPLINES PARTNERSHIP

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HELPLINES PARTNERSHIP

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2022

The Trustees, who are also directors of the charity for the purposes of the Companies Act, have pleasure in presenting their report and the financial statements for the year ended 31 March 2022.

This Annual Report and Financial Statements cover the year to 31 March 2022.

This document provides information on Helplines Partnership's charitable objects and how the organisation is governed and has performed during 2021/22.

Members of Helplines Partnership are organisations that provide free services of social value by telephone and other non-face-to-face channels. Service provision is highly diverse and membership incorporates specialist, regional, national and international helplines within a sector receiving over 50 million contacts annually.

Helplines Partnership is an independent charity, governed by its Board of Trustees. It benefits from a dedicated and experienced staff team which provides an extensive range of membership services and other products. In this way Helplines Partnership supports the sector to improve the quality of services delivered for the benefit of all service users.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2016).

Objectives and activities

Helplines Partnership charitable objects are:

- a. To advance health particularly mental health for the benefit of the public, in particular but not exclusively by improving the quality of services to people suffering from ill health and those caring for or treating them.
- b. To further such exclusively charitable purposes according to the law of England and Wales as the Trustees in their absolute discretion from time to time determine.

In practical terms, Helplines Partnership assists its member organisations to provide a quality helpline service to callers, through the following products and services:

Training – delivery of a range of training services, including a number of CPD accredited training courses, using a mixed model of high quality online and face-to-face support and expertise. Helplines Partnership's position as the membership body is to create materials and training packages centred on the needs and relevance of the helpline sector, with the aim of increasing quality of practice.

The skills-based courses for helpline workers enable them to practice in a consistently high standard whilst learning the fundamental skill sets to manage contacts and calls effectively. Helplines Partnership also offers a range of advanced topic specific courses such as: Vicarious Trauma, Responding to Suicidal Callers, Safeguarding for Helplines, Volunteer Management, Impact practice and Measuring Outcomes. All courses are routinely reviewed and re-written to remain relevant. We have also introduced webinars which are proving to be popular.

Helplines Standard – the only quality framework specifically developed to certify best practice in helpline work. It enables helplines to demonstrate that they meet high standards across a wide range of criteria which span planning, policies and operational delivery, the service that is provided, training, recruitment and development.

The Helplines Standard recognises that the sector is particularly diverse and gives all types of service providers a mechanism to demonstrate a commitment to quality for the benefit of service users, staff, volunteers, commissioners and funders and other stakeholders.

HELPLINES PARTNERSHIP

TRUSTEES' REPORT (CONTINUED) (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2022

Helplines Freephone Range (HFR) – offering affordable telecoms exclusively for helplines via a dedicated range of Freephone numbers. Helplines Partnership works with Ofcom and the telecoms sector to operate the scheme which offers free and confidential access for service users and affordable costs for helplines.

Member helplines operating any Freephone number also benefit from the Payphone Access Charge being waived by BT.

Access to Products and Services – Helplines Partnership has relationships with trusted suppliers of services that are relevant to helplines. These include telecoms and language interpreting. Through the relationships that have been developed, helplines can access appropriate solutions at competitive rates.

Communication – Helplines Partnership's website and other communication channels such as regular newsletters, surveys, social media and a LinkedIn Member Forum help to keep members and stakeholders informed. The website also includes a publicly available, 'Find a Helpline' directory of services.

Profile and Partnership – Partnership is a member of various partnerships and collaborations ranging from CEOs to Policy and Public Affairs Managers. Through these networks we work to raise our profile, provide the voice of the helpline sector and strive to improve mental health and wellbeing for all.

National helpline champion - Helplines Partnership actively promotes the voice and value of the helpline sector and the public benefit it provides.

Achievements and performance

Key achievements during the period have been:

- Membership retention increased to 93% from the previous year and new members were sourced.
- Regular virtual Member Space events were introduced to bring helpline members together and enable them to network and share best practice.
- The Helpline Freephone Range continued to fulfil an important function in keeping call costs affordable for service providers by capping the rate charged by the telephone provider at 2.1ppm.
- BT's agreement to waive the Payphone Access Charge for members resulted in a saving of £139,473 during 2021/22 and a 15% increase on last year
- HLP has delivered 150 training sessions (including webinars) to 1,687 participants virtually which is a 45% increase in the number of sessions and a 34% increase in participants compared to the previous year. In addition to these, three face-to-face Inhouse sessions were delivered to 30 participants.
- Helplines continue to recognise the value of working towards certifying their service against the Helplines Standard. Assessors offered one to one remote workshops to all organisations interested in undertaking the Helplines Standard. Sixteen helplines achieved the standard during the year which is a 45% increase on the previous year. A further 20 helplines were working towards certification as at the close of the 2021/22 year, which is a 53% increase on 2020/21. Version 5 was developed in partnership with helpline members and implemented in Quarter 3.
- The twelfth AGM was held with the Keynote Speaker focusing on hate crime which had seen a rise in incidents during the pandemic.
- A new CRM and website were introduced along with new organisational branding.
- The staff team was strengthened by the introduction of a Policy and External Affairs Manager and a Marketing and Communications Officer.
- Members, Staff and Trustees contributed to the production of the new three-year strategy in readiness for 1 April 2022.

HELPLINES PARTNERSHIP

TRUSTEES' REPORT (CONTINUED) (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2022

Helplines Partnership's future plans include:

- Strengthen the skills and diversity of the Board and the recruitment of a new Chair following the completion of the full term of office by the current Chair.
- Further strengthen the resource, skills and diversity within the staff team.
- Develop the number and diversity of organisations represented as members.
- Training courses to be more accessible to all via varying methods of live and pre-recorded, modules. Continually seeking to improve delivery and content based on the diverse needs of the sector, ensuring we respond through increased participation and collaboration.
- Undertake the UKAS accreditation process in respect of the Helplines Standard.
- Undertake a Research initiative, chosen and developed in partnership with key stakeholders.
- Identifying and delivering policy and external affairs priorities to develop wider understanding about the importance of the sector and the issues affecting helplines.
- Increase presence and engagement through social media channels via intuitive and diverse content to meet the needs of members and potential members.
- Continue to develop the new CRM and Website by introducing new initiatives such as a portal area for members.
- Strengthening strategic partnerships, working together with members and stakeholders to develop sector capacity, success, voice and influence.
- Continuing the long-term financial sustainability of the charity.

The final Board meeting of the financial year 2021/22 was held on 24 February 2022. The UK is now out of lockdown and normal life is resuming.

The budget was produced for the 2021/22 financial year with an October 2021 re-forecast. The risk register was also reviewed.

The Finance Sub Committee has returned to quarterly meetings and continues to review finances monthly. The Board continues to monitor progress, with the aim being to protect and develop the charity.

Financial review

The charity has identified the commitments for which it would specifically need to provide if the organisation ceased operating. This designated fund comprises of winding up costs including redundancies and commercial contracts.

As a result of plans put in place in previous years to sustainably build reserves, unrestricted funds are maintained at a level of not less than 3-6 months expenditure, in addition to the designated fund noted above. Unrestricted funds are currently higher than the stated 3-6 months expenditure, however the Board of Trustees has agreed to regularly monitor the charity's level of reserves in line with future plans. Helplines Partnership has aspirations for further investments for the development of policy and external affairs, research, membership and marketing activities.

HELPLINES PARTNERSHIP

TRUSTEES' REPORT (CONTINUED) (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2022

The total incoming resources for the period were £573,082 while total resources expended were £444,107 leaving net surplus of £128,975.

The principal funding sources for the charity were from membership fees, member services, notably training and helplines standards.

The financial operation of the charity is closely scrutinised through the Finance Sub-Committee and at full quarterly meetings of the Board.

Helplines Partnership is committed to delivering a strong membership proposition. It seeks to deliver this through the provision of high-quality services to helplines and by strongly advocating more widely the value that helplines contribute to the wellbeing of individuals and society.

The Board receives regular updates on the operational performance of the charity.

Structure, governance and management

Helplines Partnership is a charitable company limited by guarantee, incorporated on 25 January 2008 and registered as a charity on 11 September 2008. On 26 September 2012, a strategic merger was completed of The Helplines Association and Mental Health Helplines Partnership. This combined the two helpline sector membership bodies under the current name and at the same time adopted a new Memorandum and Articles of Association to reflect this.

The Memorandum and Articles is supplemented by a Governance Manual which provides detail for the day-to-day governance of the charity through the Board and Sub-Committees.

In the event of the company being wound up, members are required to contribute an amount not exceeding £1.00.

The Trustees, who are also the directors for the purpose of company law, and who served during the year were:

Karen Ditchfield (Chair)

Clodagh Crowe (Vice Chair from 25 November 2021)

Jonathan Spain (Treasurer)

Sarah Murphy (Vice Chair until 4 November 2021)

(Resigned 4 November 2021)

Chloe Morton

(Resigned 4 November 2021)

Diane James

Debbie Sadler

Stephen Buckley

Katie Foulser

(Appointed 4 November 2021)

Elizabeth Rimmer

(Appointed 5 November 2021)

Dalia Alhusseini

(Appointed 10 November 2021 and Resigned 28 July 2022)

The number of members of the company is unlimited; each member organisation has the right to appoint one representative by written notice to the company. None of the rights of any member of the company may be transferred or transmitted to any other person.

The Directors of the company are also Charity Trustees for the purpose of the charity law and under the company's Articles are known as members of the Board of Trustees. Members have the right for their representative to stand for election to the Board of Trustees. Under the requirements of the Memorandum and Articles of Association the members of the Board of Trustees are elected to serve for a period of three years after which they can be re-elected for a second three-year period.

HELPLINES PARTNERSHIP

TRUSTEES' REPORT (CONTINUED) (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2022

The Board has the power to co-opt and member Trustees are formally appointed by voting Members at the Annual General Meeting. The Board met four times and the Finance Sub Committee met four times during the period.

Day to day responsibility of the organisation is delegated to the Chief Executive, who has responsibility for the overall charity, ensuring the organisation is run in line with agreed strategy and policy and that key targets are achieved.

The majority of the Board is comprised of representatives of member organisations. Through their knowledge and relevant experience, Trustees are familiar with the practical work of the charity and the sector. Where applicable training opportunities are made available to enhance their knowledge within relevant areas.

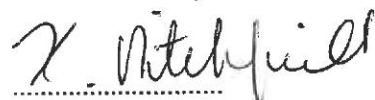
Auditor

In accordance with the company's articles, a resolution proposing that Azets Audit Services be reappointed as auditor of the company will be put at the Annual General Meeting.

Disclosure of information to auditor

Each of the Trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The Trustees' report was approved by the Board of Trustees.



Karen Ditchfield (Chair)

Trustee

Dated: 4.6.2022

HELPLINES PARTNERSHIP

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2022

The Trustees, who are also the directors of Helplines Partnership for the purpose of company law, are responsible for preparing the Trustees' Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare accounts 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 charitable company for that year.

In preparing these accounts, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the accounts; and
- prepare the accounts 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 accounts 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.

HELPLINES PARTNERSHIP

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF HELPLINES PARTNERSHIP

Opinion

We have audited the financial statements of Helplines Partnership (the 'charity') for the year ended 31 March 2022 which comprise the statement of financial activities, the balance sheet and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 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 charity 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 charity'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 are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. 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.

HELPLINES PARTNERSHIP

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF HELPLINES PARTNERSHIP

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; 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, the Trustees, who are also the directors of the charity for the purpose 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 charity'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

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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 is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

HELPLINES PARTNERSHIP

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF HELPLINES PARTNERSHIP

Extent to which the audit was considered capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above and on the Financial Reporting Council's website, to detect material misstatements in respect of irregularities, including fraud.

We obtain and update our understanding of the entity, its activities, its control environment, and likely future developments, including in relation to the legal and regulatory framework applicable and how the entity is complying with that framework. Based on this understanding, we identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. This includes consideration of the risk of acts by the entity that were contrary to applicable laws and regulations, including fraud.

In response to the risk of irregularities and non-compliance with laws and regulations, including fraud, we designed procedures which included:

- Enquiry of management and those charged with governance around actual and potential litigation and claims as well as actual, suspected and alleged fraud;
- Reviewing minutes of meetings of those charged with governance;
- Assessing the extent of compliance with the laws and regulations considered to have a direct material effect on the financial statements or the operations of the entity through enquiry and inspection;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- Performing audit work over the risk of management bias and override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for indicators of potential bias.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.



Mr Mark Jackson FCA DChA (Senior Statutory Auditor)
for and on behalf of Azets Audit Services

8.8.2022

Chartered Accountants
Statutory Auditor

Ruthlyn House
90 Lincoln Road
Peterborough
United Kingdom
PE1 2SP

Azets Audit Services is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

HELPLINES PARTNERSHIP

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2022

	Notes	Unrestricted funds 2022 £	Designated funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Designated funds 2021 £	Total 2021 £
<u>Income from:</u>							
Voluntary income	3	6	-	6	17,695	-	17,695
Charitable activities	4	571,134	-	571,134	459,080	-	459,080
Investments	5	1,942	-	1,942	3,225	-	3,225
Total income		573,082	-	573,082	480,000	-	480,000
<u>Expenditure on:</u>							
Charitable activities	6	444,107	-	444,107	397,806	-	397,806
Net incoming resources before transfers		128,975	-	128,975	82,194	-	82,194
Gross transfers between funds		(25,955)	25,955	-	(5,331)	5,331	-
Net income for the year/ Net movement in funds		103,020	25,955	128,975	76,863	5,331	82,194
Fund balances at 1 April 2021		262,958	113,150	376,108	186,095	107,819	293,914
Fund balances at 31 March 2022		365,978	139,105	505,083	262,958	113,150	376,108

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

HELPLINES PARTNERSHIP

BALANCE SHEET

AS AT 31 MARCH 2022

	Notes	2022 £	£	2021 £	£
Current assets					
Debtors	11	75,994		48,698	
Cash at bank and in hand		604,169		520,035	
		<u>680,163</u>		<u>568,733</u>	
Creditors: amounts falling due within one year	12	<u>(175,080)</u>		<u>(192,625)</u>	
Net current assets			505,083		376,108
Total assets less current liabilities			<u>505,083</u>		<u>376,108</u>
Income funds					
Designated funds			139,105		113,150
Unrestricted funds			365,978		262,958
			<u>505,083</u>		<u>376,108</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2022, although an audit has been carried out under section 144 of the Charities Act 2011.

The Trustees' acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The accounts were approved by the Trustees on 4.8.2022


Jonathan Spain (Treasurer)
Trustee

Company Registration No. 06484279

HELPLINES PARTNERSHIP

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

Charity information

Helplines Partnership is a private company limited by guarantee incorporated in England and Wales. The registered office is Ruthlyn House, 90 Lincoln Road, Peterborough, Cambridgeshire, PE1 2SP, United Kingdom.

1.1 Accounting convention

The accounts have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Unrestricted funds include general funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and designated funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

HELPLINES PARTNERSHIP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

1.4 Income

Donations, legacies and other forms of voluntary income are recognised as incoming resources when receivable, except insofar as they are incapable of financial measurement.

Training and Helplines Standard income is recognised in the period in which the training or Helplines Standard is completed.

Grants receivable and trading income are recognised on a receivable basis.

Membership subscriptions are apportioned over the period to which the subscription relates.

Investment income is accounted for on a receivable basis.

1.5 Expenditure

Expenses are provided for on an accruals basis. Expenditure includes VAT which cannot be recovered and is therefore reported as part of the expenditure to which it relates.

- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.
- All costs are allocated between the expenditure categories of the statement of financial activities on a basis designed to reflect the use of the resource.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Funds are also held in a 12 month fixed term bank account

1.7 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

1.8 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.9 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

Payments to the multi-employer defined benefit scheme are charged as an expense as they fall due.

HELPLINES PARTNERSHIP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

2 Critical accounting estimates and judgements

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

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

3 Voluntary income

	2022 £	2021 £
Donations and gifts	6	-
Grants receivable	-	17,695
	<u>6</u>	<u>17,695</u>
Grants receivable		
Tesco bags for life	-	1,000
	<u>-</u>	<u>1,000</u>
Government grants receivable		
JRS claims	-	16,695
	<u>-</u>	<u>16,695</u>

4 Charitable activities

	2022 £	2021 £
Unrestricted income:		
Membership	196,876	189,466
Helplines Standards	78,245	42,781
Training	171,563	135,103
Advertising	8,135	3,780
Helpline Freephone Range	78,355	57,553
Partnerships	28,610	30,397
Consultancy	9,350	-
	<u>571,134</u>	<u>459,080</u>

HELPLINES PARTNERSHIP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

5 Investments

	Unrestricted funds	Unrestricted funds
	2022 £	2021 £
Interest receivable	1,942	3,225

6 Charitable activities

	2022 £	2021 £
Wages and salaries	285,384	245,704
Conferences	-	(888)
Training	7,065	-
External trainers	12,420	20,889
Staff costs	18,609	9,588
Bad debts	770	-
	324,248	275,293
Share of support costs (see note 7)	110,114	114,470
Share of governance costs (see note 7)	9,745	8,043
	444,107	397,806
Analysis by fund		
Unrestricted funds	444,107	397,806
	444,107	397,806

HELPLINES PARTNERSHIP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

7 Support costs

	Support costs	Governance costs	2022	Support costs	Governance costs	2021
	£	£	£	£	£	£
Staff costs	72,751	-	72,751	66,131	-	66,131
Premises	(138)	-	(138)	905	-	905
Management, administration and ICT	37,501	-	37,501	47,434	-	47,434
Audit fees	-	6,250	6,250	-	6,125	6,125
Legal and professional	-	125	125	-	-	-
Board meetings	-	877	877	-	-	-
Trustee expenses	-	252	252	-	-	-
Insurance	-	2,241	2,241	-	1,918	1,918
	<u>110,114</u>	<u>9,745</u>	<u>119,859</u>	<u>114,470</u>	<u>8,043</u>	<u>122,513</u>
Analysed between						
Charitable activities	<u>110,114</u>	<u>9,745</u>	<u>119,859</u>	<u>114,470</u>	<u>8,043</u>	<u>122,513</u>

Governance costs includes payments to the auditors of £6,250 (2021- £6,125) for audit fees.

8 Trustees

None of the Trustees (or any persons connected with them) received any remuneration during the year, 2 Trustees were reimbursed a total of £252 for travelling and subsistence expenses (2021- none were reimbursed).

HELPLINES PARTNERSHIP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

9 Employees

Number of employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
Average employees	11	9

Employment costs

	2022 £	2021 £
Wages and salaries	312,878	275,016
Social security costs	26,161	20,553
Other pension costs	19,096	16,266
	358,135	311,835

The average full time equivalent number of employees during the year was 9 (2021 - 8).

The number of employees whose annual remuneration was £60,000 or more were:

	2022 Number	2021 Number
£60,001-£70,000	1	-

10 Taxation

Helplines Partnership is a registered charity. It only applies its funds in accordance with its charitable objectives, and is not trading with a view to making distributable profits, therefore corporation tax is not chargeable.

11 Debtors

	2022 £	2021 £
Amounts falling due within one year:		
Trade debtors	73,276	33,819
Other debtors	1,392	13,754
Prepayments and accrued income	1,326	1,125
	75,994	48,698

HELPLINES PARTNERSHIP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

12 Creditors: amounts falling due within one year

	2022 £	2021 £
Other taxation and social security	30,453	22,875
Deferred income	127,026	131,363
Trade creditors	2,797	19,995
Other creditors	4,423	3,668
Accruals and deferred income	10,381	14,724
	<u>175,080</u>	<u>192,625</u>

13 Retirement benefit schemes

Defined contribution schemes

The charity participates in a defined contribution scheme. The contributions to this scheme during the year were £19,096 (2021 - £16,266), and an amount of £3,146 (2021 - £2,436) was outstanding at the end of the year.

Historically the charity participated in The CARE scheme, a multi-employer defined benefit scheme, but has not had any employees participating within the scheme for a few years and no contributions were payable during the year. During the year the charity ceased to employ anyone who has historically participated in the scheme. The charity has not been advised by the scheme of any deficit in the scheme or any obligation to make additional contributions in respect of historic service. The trustees understand that it is not possible in the normal course of events to identify on a consistent and reasonable basis the share of underlying assets and liabilities belonging to individual participating employers, because the assets are commingled for investment purposes, and benefits are paid from total scheme assets. Accordingly no asset or deficit in respect of the scheme has been recognised in these accounts.

14 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the Trustees for specific purposes:

	Balance at 31 March 2020 £	Transfers £	Balance at 31 March 2021 £	Transfers £	Balance at 31 March 2022 £
Existing commitments	107,819	531	108,350	22,755	131,105
Website project	-	4,800	4,800	3,200	8,000
	<u>107,819</u>	<u>5,331</u>	<u>113,150</u>	<u>25,955</u>	<u>139,105</u>

The existing commitments fund represents the charity's existing commitments. This fund is adjusted annually by transfer to or from unrestricted funds.

HELPLINES PARTNERSHIP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

15 Analysis of net assets between funds

	General Fund 2022 £	Designated fund 2022 £	Total 2022 £	General Fund 2021 £	Designated fund 2021 £	Total 2021 £
Fund balances at 31 March 2022 are represented by:						
Current assets/ (liabilities)	365,978	139,105	505,083	262,958	113,150	376,108
	<u>365,978</u>	<u>139,105</u>	<u>505,083</u>	<u>262,958</u>	<u>113,150</u>	<u>376,108</u>

16 Related party transactions

Remuneration of key management personnel

	2022 £	2021 £
Aggregate compensation	<u>62,409</u>	<u>56,270</u>

The charity encourages participation in the Trustee board from member organisations. There are therefore transactions between the charity and other organisations connected to the Trustees. These transactions are on the same basis as with other members.

Accounts

Charity Registration No. 1125840

Company Registration No. 06484279 (England and Wales)

HELPLINES PARTNERSHIP
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

HELPLINES PARTNERSHIP

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Karen Ditchfield (Chair)
Jonathan Spain (Treasurer)
Sarah Murphy (Vice Chair)
Chloe Morton
Diane James
Debbie Sadler
Stephen Buckley
Clodagh Crowe

Secretary Lorraine Pearce

Charity number 1125840

Company number 06484279

Registered office

Ruthlyn House
90 Lincoln Road
Peterborough
Cambridgeshire
United Kingdom
PE1 2SP

Auditor

Azets Audit Services
Ruthlyn House
90 Lincoln Road
Peterborough
United Kingdom
PE1 2SP

HELPLINES PARTNERSHIP

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HELPLINES PARTNERSHIP

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2021

The Trustees, who are also directors of the charity for the purposes of the Companies Act, have pleasure in presenting their report and the financial statements for the year ended 31 March 2021.

This Annual Report and Financial Statements cover the year to 31 March 2021.

This document provides information on Helplines Partnership's charitable objects and how the organisation is governed and has performed during 2020/21.

Members of Helplines Partnership are organisations that provide free services of social value by telephone and other non-face-to-face channels. Service provision is highly diverse and membership incorporates specialist, regional, national and international helplines within a sector receiving over 50 million contacts annually.

Helplines Partnership is an independent charity, governed by its Board of Trustees. It benefits from a dedicated and experienced staff team which provides an extensive range of membership services and other products. In this way Helplines Partnership supports the sector to improve the quality of services delivered for the benefit of all service users.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2016).

Objectives and activities

Helplines Partnership charitable objects are:

- a. To advance health particularly mental health for the benefit of the public, in particular but not exclusively by improving the quality of services to people suffering from ill health and those caring for or treating them.
- b. To further such exclusively charitable purposes according to the law of England and Wales as the Trustees in their absolute discretion from time to time determine.

In practical terms, Helplines Partnership assists its member organisations to provide a quality helpline service to callers, through the following products and services:

Training – delivery of a range of training services using a mixed model of high quality online and face-to-face support and expertise. Helplines Partnership's position as the membership body is to create materials and training packages centred on the needs and relevance of the helpline sector, with the aim of increasing quality of practice.

The skills-based courses for helpline workers enable them to practice in a consistently high standard whilst learning the fundamental skill sets to manage contacts and calls effectively. Helplines Partnership also offers a range of advanced topic specific courses such as: Vicarious Trauma, Responding to Suicidal Callers, Safeguarding, Working with Volunteers, Impact practice and Measuring Outcomes. All courses are routinely reviewed and re-written to remain relevant.

Helplines Standard – the only quality framework specifically developed to accredit best practice in helpline work. It enables helplines to demonstrate that they meet high standards across a wide range of criteria which span planning, policies and operational delivery; the service that is provided; training, recruitment and development.

The Helplines Standard recognises that the sector is particularly diverse and gives all types of service providers a mechanism to demonstrate a commitment to quality for the benefit of service users, staff and volunteers, commissioners and funders and other stakeholders.

HELPLINES PARTNERSHIP

TRUSTEES' REPORT (CONTINUED) (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2021

Helplines Freephone Range (HFR) – offering affordable telecoms exclusively for helplines via a dedicated range of Freephone numbers. Helplines Partnership works with Ofcom and the telecoms sector to operate the scheme which offers free and confidential access for service users and affordable costs for helplines.

Member helplines operating any Freephone number also benefit from the Payphone Access Charge being waived by BT.

Access to Products and Services – Helplines Partnership has relationships with trusted suppliers of services that are relevant to helplines. These include telecoms and language translation. Through the relationships that have been developed, helplines can access appropriate solutions at competitive rates.

Communication – Helplines Partnership's website and other communication channels such as regular newsletters, surveys, social media and a LinkedIn Member Forum to help to keep members and stakeholders informed. The website also includes a publicly available, 'Find a Helpline' directory of services.

Profile and Partnership – Helplines Partnership is a member of the Mental Health Charity Leaders Group which includes CEO's from high profile mental health organisations, striving together to make a difference by improving mental health and well-being for all.

National helpline champion - Helplines Partnership actively promotes the voice and value of the helpline sector and the public benefit it provides.

Achievements and performance

Key achievements during the period have been:

- HLP has delivered 104 training sessions to 1,258 participants virtually which is a 60% increase in number of sessions and 92% increase in participants compared to the previous year. This comprised of virtual open training courses, and webinars as well as virtual tailored programmes for individual organisations.
- Helplines continuing to recognise the value of working towards accrediting their service against the Helplines Standard. Assessors provided one to one remote workshops to all organisations interested in undertaking the Helplines Standard. 11 helplines achieved the standard during the year and a further 13 helplines were working towards accreditation as at the close of the 2020/21 year.
- HLP responded to many new organisations wishing to set up a helpline during the pandemic by introducing new toolkits and providing one-to-one support and guidance.
- The eleventh AGM was held with a Member Showcase focussing on domestic violence which was predominant in the mainstream media during the pandemic lockdown.
- The Helpline Freephone Range continued to fulfil an important function in keeping call costs affordable for service providers by capping the rate charged by the telephone provider at 2.1ppm.
- BT's agreement to waive the Payphone Access Charge for members resulted in a saving of £121,283 during 2020/21.
- There were 179,521 visits to the website by 70,225 users. Find A Helpline was the most visited page, with over 17,000 views and was the way most people first accessed the website.
- Organisational review and restructure creating new roles such as Trainer, Trainer & Assessor, Marketing & Communications Officer and Helplines Standard Co-ordinator and Assessor.

HELPLINES PARTNERSHIP

TRUSTEES' REPORT (CONTINUED) (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2021

Helplines Partnership's future plans include:

- Strengthening the skills and diversity of the Board
- Review the membership offer and develop the number and diversity of organisations represented as members
- Training courses to be more accessible to all via varying methods of live and pre-recorded, pre-loaded modules. To continually seek to improve delivery and content based on the diverse needs of the sector, ensuring we respond through increased participation and collaboration
- Review of the Helplines Standard accreditation framework to align with the changing needs of the helpline sector
- Identifying and delivering policy and research priorities to develop wider understanding about the importance of the sector and the issues affecting helplines
- Further strengthen the resource and skill set within the staff team
- Increase presence and engagement through social media channels via intuitive and diverse content to meet the needs of members and potential members
- Complete the investment in IT to include a new CRM and Website
- Strengthening strategic partnerships, working together with members and other stakeholders to develop sector capacity, success, voice and influence
- Continuing the long-term financial sustainability of the charity

The final Board meeting of the financial year 2020/21 was held on 25 February 2021. At that stage, the UK was in lockdown and the impact of Covid-19 for the charity and the world as a whole remains uncertain.

HLP's staff worked from home before the pandemic and continued to do so without issue.

The budget was produced for the 2020/21 financial year with an October 2020 re-forecast. The risk register was also reviewed.

The Finance Sub Committee continued to meet more frequently to closely monitor financial progress. Monthly figures were circulated in addition. While the outlook continues to be far from certain, steps have been taken in the UK to try to restore some form of normality and confidence. The Board continues to monitor progress, with the twin aims being to protect the charity's members and staff.

HLP continues to monitor and follow government guidelines.

Financial review

The charity has identified the commitments for which it would specifically need to provide if the organisation ceased operating. This designated fund comprises of winding up costs including redundancies and commercial contracts. The remainder of funds to complete the new website and CRM have been designated as the project spanned across two financial years.

As a result of plans put in place in previous years to sustainably build reserves, unrestricted funds are maintained at a level of not less than 3-6 months expenditure, in addition to the designated fund noted above. Unrestricted funds are currently higher than the stated 3-6 months expenditure, however due to the ongoing uncertainty around Covid-19, it is felt prudent to continue to monitor this over the next financial year. In addition Helplines Partnership has aspirations for further investments, one of which is the development of Policy activity.

HELPLINES PARTNERSHIP

TRUSTEES' REPORT (CONTINUED) (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2021

The total incoming resources for the period were £480,000 while total resources expended were £397,806 leaving net surplus of £82,194.

The principal funding sources for the charity were from membership fees, member services, notably training and helpline standards.

The financial operation of the charity is closely scrutinised through the Finance Sub-Committee and at full quarterly meetings of the Board.

Helplines Partnership is committed to delivering a strong membership proposition. It seeks to deliver this through the provision of high-quality services to helplines and by strongly advocating more widely the value that helplines contribute to the wellbeing of individuals and society.

The Board receives regular updates on operational performance of the charity.

Structure, governance and management

Helplines Partnership is a charitable company limited by guarantee, incorporated on 25 January 2008 and registered as a charity on 11 September 2008. On 26 September 2012, a strategic merger was completed of The Helplines Association and Mental Health Helplines Partnership. This combined the two helpline sector membership bodies under the current name and at the same time adopted a new Memorandum and Articles of Association to reflect this.

The Memorandum and Articles is supplemented by a Governance Framework which provides detail for the day to day governance of the charity through the Board and Sub-Committees.

In the event of the company being wound up, members are required to contribute an amount not exceeding £1.00.

The Trustees, who are also the directors for the purpose of company law, and who served during the year were:

Sophie Andrews (Chair until 6 April 2020)	(Resigned 6 April 2020)
Karen Ditchfield (Chair from 6 April 2020)	
Jonathan Spain (Treasurer)	
Sarah Murphy (Vice Chair from 10 September 2020)	
Daniel Whitbread	(Resigned 24 August 2020)
Chloe Morton	
Diane James	
Debbie Sadler	
Emma Bull	(Resigned 28 August 2020)
Stephen Buckley	
Clodagh Crowe	

The number of members of the company is unlimited; each member organisation has the right to appoint one representative by written notice to the company. None of the rights of any member of the company may be transferred or transmitted to any other person.

The Directors of the company are also Charity Trustees for the purpose of the charity law and under the company's Articles are known as members of the Board of Trustees. Members have the right for their representative to stand for election to the Board of Trustees. Under the requirements of the Memorandum and Articles of Association the members of the Board of Trustees are elected to serve for a period of three years after which they can be re-elected for a second three-year period.

HELPLINES PARTNERSHIP

TRUSTEES' REPORT (CONTINUED) (INCLUDING DIRECTORS' REPORT) *FOR THE YEAR ENDED 31 MARCH 2021*

The Board has the power to co-opt and member Trustees are formally appointed by voting Members at the Annual General Meeting. The Board met five times and the Finance Sub Committee met seven times during the period.

Day to day responsibility of the organisation is delegated to the Chief Executive, who has responsibility for the overall charity, ensuring the organisation is run in line with agreed strategy and policy and that key targets are achieved.

The majority of the Board is comprised of representatives of member organisations. Through their knowledge and relevant experience, Trustees are familiar with the practical work of the charity and the sector. Where applicable training opportunities are made available to enhance their knowledge within relevant areas.

Auditor

In accordance with the company's articles, a resolution proposing that Azets Audit Services be reappointed as auditor of the company will be put at a General Meeting.

Disclosure of information to auditor

Each of the Trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The Trustees' report was approved by the Board of Trustees.

Karen Ditchfield (Chair)

Trustee

Dated: 8 October 2021

HELPLINES PARTNERSHIP

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2021

The Trustees, who are also the directors of Helplines Partnership for the purpose of company law, are responsible for preparing the Trustees' Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare accounts 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 charitable company for that year.

In preparing these accounts, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the accounts; and
- prepare the accounts 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 accounts 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.

HELPLINES PARTNERSHIP

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF HELPLINES PARTNERSHIP

Opinion

We have audited the financial statements of Helplines Partnership (the 'charity') for the year ended 31 March 2021 which comprise the statement of financial activities, the balance sheet and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

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

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity 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 charity'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 are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. 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.

HELPLINES PARTNERSHIP

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF HELPLINES PARTNERSHIP

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; 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, the Trustees, who are also the directors of the charity for the purpose 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 charity'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

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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 is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

HELPLINES PARTNERSHIP

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF HELPLINES PARTNERSHIP

Extent to which the audit was considered capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above and on the Financial Reporting Council's website, to detect material misstatements in respect of irregularities, including fraud.

We obtain and update our understanding of the entity, its activities, its control environment, and likely future developments, including in relation to the legal and regulatory framework applicable and how the entity is complying with that framework. Based on this understanding, we identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. This includes consideration of the risk of acts by the entity that were contrary to applicable laws and regulations, including fraud.

In response to the risk of irregularities and non-compliance with laws and regulations, including fraud, we designed procedures which included:

- Enquiry of management and those charged with governance around actual and potential litigation and claims as well as actual, suspected and alleged fraud;
- Reviewing minutes of meetings of those charged with governance;
- Assessing the extent of compliance with the laws and regulations considered to have a direct material effect on the financial statements or the operations of the entity through enquiry and inspection;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- Performing audit work over the risk of management bias and override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for indicators of potential bias.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Mr Mark Jackson FCA DChA (Senior Statutory Auditor)
for and on behalf of Azets Audit Services

21 October 2021

Chartered Accountants
Statutory Auditor

Ruthlyn House
90 Lincoln Road
Peterborough
United Kingdom
PE1 2SP

Azets Audit Services is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

HELPLINES PARTNERSHIP

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2021

		Unrestricted funds 2021 £	Designated funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Designated funds 2020 £	Total 2020 £
	Notes						
<u>Income from:</u>							
Voluntary income	3	17,695	-	17,695	-	-	-
Charitable activities	4	459,080	-	459,080	429,304	-	429,304
Investments	5	3,225	-	3,225	4,243	-	4,243
Total income		480,000	-	480,000	433,547	-	433,547
<u>Expenditure on:</u>							
Charitable activities	6	397,806	-	397,806	394,682	-	394,682
Net incoming resources before transfers		82,194	-	82,194	38,865	-	38,865
Gross transfers between funds		(5,331)	5,331	-	6,126	(6,126)	-
Net income for the year/ Net movement in funds		76,863	5,331	82,194	44,991	(6,126)	38,865
Fund balances at 1 April 2020		186,095	107,819	293,914	141,104	113,945	255,049
Fund balances at 31 March 2021		262,958	113,150	376,108	186,095	107,819	293,914

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

HELPLINES PARTNERSHIP

BALANCE SHEET

AS AT 31 MARCH 2021

	Notes	2021 £	£	2020 £	£
Current assets					
Debtors	11	48,698		51,263	
Cash at bank and in hand		520,035		353,276	
		<u>568,733</u>		<u>404,539</u>	
Creditors: amounts falling due within one year	12	<u>(192,625)</u>		<u>(110,625)</u>	
Net current assets			376,108		293,914
Total assets less current liabilities			<u>376,108</u>		<u>293,914</u>
Income funds					
Designated funds			113,150		107,819
Unrestricted funds			262,958		186,095
			<u>376,108</u>		<u>293,914</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2021, although an audit has been carried out under section 144 of the Charities Act 2011.

The Trustees' acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The accounts were approved by the Trustees on 9 September 2021

Jonathan Spain (Treasurer)

Trustee

Company Registration No. 06484279

HELPLINES PARTNERSHIP

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

Charity information

Helplines Partnership is a private company limited by guarantee incorporated in England and Wales. The registered office is Ruthlyn House, 90 Lincoln Road, Peterborough, Cambridgeshire, PE1 2SP, United Kingdom.

1.1 Accounting convention

The accounts have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements. In arriving at this conclusion, the trustees have considered the impact of the Coronavirus epidemic on the charity. Whilst the full impact of the epidemic is unknown, the trustees are confident that the impact on income can be managed by taking action to mitigate costs and using reserves.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Unrestricted funds include general funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and designated funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

HELPLINES PARTNERSHIP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

(Continued)

1.4 Income

Donations, legacies and other forms of voluntary income are recognised as incoming resources when receivable, except insofar as they are incapable of financial measurement.

Training and Helpline Standard income is recognised in the period in which the training or Helpline Standard is completed.

Grants receivable and trading income are recognised on a receivable basis.

Membership subscriptions are apportioned over the period to which the subscription relates.

Investment income is accounted for on a receivable basis.

1.5 Expenditure

Expenses are provided for on an accruals basis. Expenditure includes VAT which cannot be recovered and is therefore reported as part of the expenditure to which it relates.

- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.
- All costs are allocated between the expenditure categories of the statement of financial activities on a basis designed to reflect the use of the resource.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Funds are also held in a 12 month fixed term bank account

1.7 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

1.8 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.9 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

Payments to the multi-employer defined benefit scheme are charged as an expense as they fall due.

HELPLINES PARTNERSHIP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

2 Critical accounting estimates and judgements

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

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

3 Voluntary income

	2021 £	2020 £
Grants receivable	17,695	-
Grants receivable		
Tesco bags for life	1,000	-
Government grants receivable		
JRS claims	16,695	-

4 Charitable activities

	2021 £	2020 £
Unrestricted income:		
Membership	189,466	205,769
Training	135,103	81,891
Helpline standards, consultancy and services	46,561	63,430
Helpline Freephone Range	57,553	55,123
Partnerships	30,397	23,091
	459,080	429,304

HELPLINES PARTNERSHIP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

5 Investments

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Interest receivable	3,225	4,243

6 Charitable activities

	2021	2020
	£	£
Wages and salaries	245,704	226,756
Conferences	(888)	17,850
Training	-	16,862
External trainers	20,889	5,451
Staff costs	9,588	8,073
	275,293	274,992
Share of support costs (see note 7)	114,595	109,868
Share of governance costs (see note 7)	7,918	9,822
	397,806	394,682
Analysis by fund		
Unrestricted funds	397,806	394,682
	397,806	394,682

HELPLINES PARTNERSHIP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

7 Support costs

	Support costs £	Governance costs £	2021 £	Support costs £	Governance costs £	2020 £
Staff costs	66,131	-	66,131	66,797	-	66,797
Premises	905	-	905	980	-	980
Management, administration and ICT	47,559	-	47,559	42,091	-	42,091
Audit fees	-	6,000	6,000	-	6,082	6,082
Board meetings	-	-	-	-	1,519	1,519
Trustee expenses	-	-	-	-	550	550
Insurance	-	1,918	1,918	-	1,671	1,671
	<u>114,595</u>	<u>7,918</u>	<u>122,513</u>	<u>109,868</u>	<u>9,822</u>	<u>119,690</u>
Analysed between Charitable activities	<u>114,595</u>	<u>7,918</u>	<u>122,513</u>	<u>109,868</u>	<u>9,822</u>	<u>119,690</u>

Governance costs includes payments to the auditors of £5,500 (2020- £5,200) for audit fees.

8 Trustees

None of the Trustees (or any persons connected with them) received any remuneration during the year, or were reimbursed for travelling and subsistence expenses (2020- 5 were reimbursed £550).

9 Employees

Number of employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
Average employees	<u>9</u>	<u>9</u>

Employment costs

	2021 £	2020 £
Wages and salaries	275,016	254,732
Social security costs	20,553	21,732
Other pension costs	16,266	17,089
	<u>311,835</u>	<u>293,553</u>

The average full time equivalent number of employees during the year was 8 (2020 - 8).

There were no employees whose annual remuneration was £60,000 or more.

HELPLINES PARTNERSHIP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

10 Taxation

Helplines Partnership is a registered charity. It only applies its funds in accordance with its charitable objectives, and is not trading with a view to making distributable profits, therefore corporation tax is not chargeable.

11 Debtors

	2021 £	2020 £
Amounts falling due within one year:		
Trade debtors	33,819	45,781
Other debtors	13,754	2,782
Prepayments and accrued income	1,125	2,700
	<u>48,698</u>	<u>51,263</u>

12 Creditors: amounts falling due within one year

	2021 £	2020 £
Other taxation and social security	22,875	26,336
Deferred income	131,363	68,293
Trade creditors	19,995	707
Other creditors	3,668	5,127
Accruals and deferred income	14,724	10,162
	<u>192,625</u>	<u>110,625</u>

13 Retirement benefit schemes

Defined contribution schemes

The charity participates in a defined contribution scheme. The contributions to this scheme during the year were £16,266 (2020 - £17,090), and an amount of £2,436 (2020 - £2,543) was outstanding at the end of the year.

Historically the charity participated in The CARE scheme, a multi-employer defined benefit scheme, but has not had any employees participating within the scheme for a few years and no contributions were payable during the year. During the year the charity ceased to employ anyone who has historically participated in the scheme. The charity has not been advised by the scheme of any deficit in the scheme or any obligation to make additional contributions in respect of historic service. The trustees understand that it is not possible in the normal course of events to identify on a consistent and reasonable basis the share of underlying assets and liabilities belonging to individual participating employers, because the assets are co-mingled for investment purposes, and benefits are paid from total scheme assets. Accordingly no asset or deficit in respect of the scheme has been recognised in these accounts.

HELPLINES PARTNERSHIP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

14 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the Trustees for specific purposes:

	Balance at 31 March 2019 £	Transfers £	Balance at 31 March 2020 £	Transfers £	Balance at 31 March 2021 £
Existing commitments	113,945	(6,126)	107,819	531	108,350
Website project	-	-	-	4,800	4,800
	<u>113,945</u>	<u>(6,126)</u>	<u>107,819</u>	<u>5,331</u>	<u>113,150</u>

The existing commitments fund represents the charity's existing commitments. This fund is adjusted annually by transfer to or from unrestricted funds.

15 Analysis of net assets between funds

	General Fund 2021 £	Designated fund 2021 £	Total 2021 £	General Fund 2020 £	Designated fund 2020 £	Total 2020 £
Fund balances at 31 March 2021 are represented by:						
Current assets/ (liabilities)	262,958	113,150	376,108	186,095	107,819	293,914
	<u>262,958</u>	<u>113,150</u>	<u>376,108</u>	<u>186,095</u>	<u>107,819</u>	<u>293,914</u>

16 Related party transactions

Remuneration of key management personnel

	2021 £	2020 £
Aggregate compensation	<u>56,270</u>	<u>55,892</u>

The charity encourages participation in the Trustee board from member organisations. There are therefore transactions between the charity and other organisations connected to the Trustees. These transactions are on the same basis as with other members.