

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

CONTENTS

| | Page |
|---|-------------|
| Trustees' report | 1 - 5 |
| Statement of Trustees' responsibilities | 6 |
| Independent auditor's report | 7 - 9 |
| Statement of financial activities | 10 |
| Balance sheet | 11 |
| Notes to the financial statements | 12 - 19 |

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.

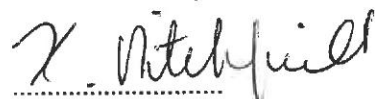
Auditor

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

| | | Unrestricted funds 2022 £ | Designated funds 2022 £ | Total 2022 £ | Unrestricted funds 2021 £ | Designated funds 2021 £ | Total 2021 £ |
|---|-------|------------------------------------|----------------------------------|--------------------|------------------------------------|----------------------------------|--------------------|
| | Notes | | | | | | |
| <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.