

The Helpline
Unaudited Financial Statements
31 December 2023

HAFFNER HOFF LTD

Accountants
2nd Floor - Parkgates
Bury New Road
Prestwich
Manchester
M25 0TL

The Helpline

Financial Statements

Period from 1 February 2023 to 31 December 2023

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The Helpline

Trustees' Annual Report

Period from 1 February 2023 to 31 December 2023

The trustees present their report and the unaudited financial statements of the charity for the period ended 31 December 2023.

Reference and administrative details

Registered charity name	The Helpline
Charity registration number	1203238
Principal office	7 The Crescent Radford Street Salford M7 4JR

The trustees

David Marcus Lachs (Chair)	(Appointed 20 May 2024)
Alexander Benjamin Woolfstein	(Appointed 20 May 2024)
Rebecca Sarah Abeles	(Appointed 3 April 2024)
Benjamin Daniel Rosenberg	(Appointed 24 May 2023)
Naomi Leah Halpern	(Served from 24 May 2023 to 3 April 2024)
Hadassah Goldman	(Served from 24 May 2023 to 20 May 2024)

Independent examiner	Mr Howard Schwalbe ACA 2nd Floor - Parkgates Bury New Road Prestwich Manchester M25 0TL
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Objectives and activities

To promote and protect the mental health of individuals, particularly but not exclusively of the Orthodox Jewish faith, through:

- a) providing a confidential helpline service to support persons who are experiencing feelings of distress or despair,
- b) raising awareness and providing information about mental health conditions and how to maintain good mental health,
- c) other activities that promote good mental health.

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Trustees' Annual Report *(continued)*

Period from 1 February 2023 to 31 December 2023

Structure, governance and management

The HelpLine was established in 2019 and due to its remarkable growth and impact became a registered charity (CIO) on 24 May 2023. The founding of The HelpLine was in response to multiple teenage suicides in the Jewish community. Our mission is to provide a confidential, non-judgmental, and anonymous listening service for individuals experiencing mental health challenges.

Our management team comprises experienced professionals who work diligently to deliver our mission. We have a team of dedicated supervisors who monitor our volunteers to ensure our service remains of the highest standard and our callers receive the best possible care. These supervisors have been trained by Mrs. Debbie Gross from Tahel Crisis Centre - Israel, who remains available to advise on specific cases and general best practice.

Trustees serve voluntarily and details of any related party transactions are disclosed as applicable in the notes to the accounts. Recruitment and appointment of new trustees are conducted in line with the governing document, considering the organisation's needs and demands.

Risk review

The trustees have assessed the risks to which the charity is exposed, particularly those related to its operations and finances, and are satisfied that systems are in place to manage these.

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Trustees' Annual Report *(continued)*

Period from 1 February 2023 to 31 December 2023

Achievements and performance

About The HelpLine

We operate a 24/7 helpline accessible via calls, SMS, and WhatsApp, staffed by over 100 dedicated volunteers. All calls and chats to The HelpLine are completely anonymous and confidential, allowing individuals to speak freely and share their innermost thoughts without revealing their identity. Our services cater to a wide range of mental health issues, including anxiety, depression, self-harm, and suicidal ideation. Our volunteers are trained to offer a compassionate listening ear and support callers, ultimately empowering them to take control of their situation.

Our case managers offer guidance and support to individuals dealing with mental illness and trauma, including face-to-face meetings and accompanying clients to assessments and care meetings. We have represented clients at care plan meetings and have been instrumental in advocating for the best levels of care.

Our Helpline has experienced remarkable growth, with the 3-month rolling average steadily climbing and reaching a peak of 1,745 calls this year. We have seen calls and chats on Shabbos double over the year, necessitating more volunteers on shift during Shabbos. We have increased the number of volunteers and plan to continue expanding with more training planned. This growth underscores the critical need for our services and the trust placed in The HelpLine by the community.

Therapy Services

At our centre, we house six therapy rooms utilised by Integrate Families, an industry-leading provider of trauma therapy. Currently, 34 members of our community are receiving therapy through Integrate Families at our location. The centre has recently undergone refurbishment, making it a modern and spacious environment that enhances the therapeutic experience. While we do not directly provide therapy services, our partnership with Integrate Families allows us to offer our community direct access to these vital therapy sessions. We plan to expand this collaboration to increase the number of therapy sessions available to those in need.

Maintaining Awareness and Public Engagement:

Our call numbers are boosted by regular local advertising, including weekly ads in local publications and national newspapers. We have a dedicated marketing team aiming to run four ad campaigns annually. We aim to explore new mediums and to always promote our helpline and ensure no one faces struggles alone.

We have strengthened our ties with the community through various engagement initiatives. Our outreach programs in schools and synagogues have raised awareness about mental health and the services we offer. We participated in community events and mental health fairs, where we distributed informational materials and provided on-the-spot counselling services.

Training and Development

Our volunteers undergo rigorous training to equip them with the skills needed to handle various mental health crises. This year, we expanded our training programs to include modules on trauma-informed care, cultural competency, and advanced communication techniques. We also hosted workshops with guest speakers from renowned mental health organisations to provide our volunteers with the latest insights and best practices.

Feedback from callers

The Helpline

Trustees' Annual Report *(continued)*

Period from 1 February 2023 to 31 December 2023

We have had positive feedback from callers and chatters, some of which we cannot disclose for GDPR reasons. But to quote a few:

"Can I add that I wish I had found out about you sooner. You are so tremendously helpful; I never had this care, concern and kindness before in my life. I give you tons of thanks"

"I just want to say thank you and it means a lot. I thank you for caring about me, you are so kind and gentle, never pushy yet encouraging and guiding me. You help me a lot even just by being with me. Sometimes I just need your presence, and you are there. I want you to know how much gratitude and appreciation I have for you and for all you do for me. You don't even know how much you have helped me. Thanks, and thanks again."

"Thank you so much for all the help, support, and care you give me. You chat with me and respond even at late hours. I really appreciate your time you give me; it's so meaningful to know you care. Sometimes you do things just because you care about me, and that touches me deeply. Thank you so much; I can't say it enough times!"

We extend our heartfelt gratitude to our volunteers, donors, supporters, and partners for their unwavering commitment to our cause. To our matchers, your contributions have made a profound difference in the lives of countless individuals. Our volunteers are truly unsung heroes, devoting time and energy to supporting those at their lowest points. We are truly inspired by this selfless devotion; you all are the backbone of our helpline.

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Trustees' Annual Report *(continued)*

Period from 1 February 2023 to 31 December 2023

Financial review

Fundraising

The HelpLine relies on a combination of crowdfunding campaigns, corporate and private donations, and grant awards to sustain its operations.

Income

The charity received £200,995 in donations during the year.

Expenditure

The charity paid out £166,638 by way of direct charitable activities and support costs. Fundraising costs of £2,425 were incurred during the year.

Related party transactions are as disclosed in the notes to the accounts.

There was an overall net income and net movement in funds for the year amounting to £31,932.

Reserves

The trustees are implementing a four-month reserves policy where unrestricted funds are earning interest. To mitigate risks, we ensure at least two months' worth of reserves with a short notice period.

The free reserves, being the net current assets of the charity, stand at £31,932 all of which are attributable to the unrestricted fund.

Looking Ahead

The HelpLine is committed to expanding its reach and impact. Key priorities for the coming year include:

- Increasing the number of multilingual volunteers to better serve diverse communities.
- Enhancing awareness campaigns to reduce stigma and encourage help-seeking behaviour.
- Strengthening partnerships with statutory services to optimise support for callers.

Strategic Goals

To achieve our objectives, we have outlined several strategic goals:

1. Expansion of Services: We aim to increase the range of services we offer, including specialised support groups and additional therapeutic services.
2. Technology Integration: Implementing advanced technology solutions to streamline our operations and improve service delivery.
3. Volunteer Support: Enhancing our volunteer support system with regular training, mental health support, and recognition programs to ensure they remain motivated and well-equipped to handle calls.

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Trustees' Annual Report *(continued)*

Period from 1 February 2023 to 31 December 2023

The trustees' annual report was approved on 15 October 2024 and signed on behalf of the board of trustees by:

David Marcus Lachs (Chair)
Trustee

The Helpline

Independent Examiner's Report to the Trustees of The Helpline

Period from 1 February 2023 to 31 December 2023

I report to the trustees on my examination of the financial statements of The Helpline ('the charity') for the period ended 31 December 2023.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Mr Howard Schwalbe ACA
Independent Examiner

2nd Floor - Parkgates
Bury New Road
Prestwich
Manchester
M25 0TL

15 Oct 24

The Helpline

Statement of Financial Activities

Period from 1 February 2023 to 31 December 2023

		Period from 1 Feb 23 to 31 Dec 23	
	Note	Unrestricted funds £	Total funds £
Income and endowments			
Donations and legacies	4	200,995	200,995
Total income		<u>200,995</u>	<u>200,995</u>
Expenditure			
Expenditure on raising funds:			
Costs of raising donations and legacies	5	2,425	2,425
Expenditure on charitable activities	6,7	166,638	166,638
Total expenditure		<u>169,063</u>	<u>169,063</u>
Net income and net movement in funds		<u>31,932</u>	<u>31,932</u>
Reconciliation of funds			
Total funds brought forward		—	—
Total funds carried forward		<u>31,932</u>	<u>31,932</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 10 to 15 form part of these financial statements.

The Helpline

Statement of Financial Position

31 December 2023

	Note	31 Dec 23 £
Current assets		
Cash at bank and in hand		41,849
Creditors: amounts falling due within one year	12	<u>9,917</u>
Net current assets		<u>31,932</u>
Total assets less current liabilities		<u>31,932</u>
Net assets		<u>31,932</u>
 Funds of the charity		
Unrestricted funds		<u>31,932</u>
Total charity funds	14	<u>31,932</u>

These financial statements were approved by the board of trustees and authorised for issue on 15 Oct 24, and are signed on behalf of the board by:

David Marcus Lachs (Chair)
Trustee

The notes on pages 10 to 15 form part of these financial statements.

The Helpline

Notes to the Financial Statements

Period from 1 February 2023 to 31 December 2023

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 7 The Crescent, Radford Street, Salford, M7 4JR.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements did not require management to make judgements, estimates or assumptions that affect the amounts reported.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

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Notes to the Financial Statements *(continued)*

Period from 1 February 2023 to 31 December 2023

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

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Notes to the Financial Statements *(continued)*

Period from 1 February 2023 to 31 December 2023

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Donations and legacies

	Unrestricted Funds £	Total Funds 2023 £
Donations		
Donations	200,995	200,995

The Helpline

Notes to the Financial Statements *(continued)*

Period from 1 February 2023 to 31 December 2023

5. Costs of raising donations and legacies

	Unrestricted Funds	Total Funds 2023
	£	£
Costs of raising donations	<u>2,425</u>	<u>2,425</u>

6. Expenditure on charitable activities by fund type

	Unrestricted Funds	Total Funds 2023
	£	£
Charitable activities	161,083	161,083
Support costs	<u>5,555</u>	<u>5,555</u>
	<u>166,638</u>	<u>166,638</u>

7. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2023
	£	£	£
Charitable activities	161,083	4,655	165,738
Governance costs	<u>—</u>	<u>900</u>	<u>900</u>
	<u>161,083</u>	<u>5,555</u>	<u>166,638</u>

8. Analysis of support costs

	Analysis of support costs	Total 2023
	£	£
Staff costs	2,180	2,180
General office	2,475	2,475
Governance costs	<u>900</u>	<u>900</u>
	<u>5,555</u>	<u>5,555</u>

9. Independent examination fees

	Period from 1 Feb 23 to 31 Dec 23 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>900</u>

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Notes to the Financial Statements *(continued)*

Period from 1 February 2023 to 31 December 2023

10. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	Period from 1 Feb 23 to 31 Dec 23 £
Wages and salaries	17,243
Employer contributions to pension plans	279
	<u>17,522</u>

The average head count of employees during the period was 3.

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

11. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

12. Creditors: amounts falling due within one year

	31 Dec 23 £
Bank loans and overdrafts	1,878
Trade creditors	3,106
Accruals and deferred income	900
Social security and other taxes	689
Other creditors	3,344
	<u>9,917</u>

13. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £279.

14. Analysis of charitable funds

Unrestricted funds

	At 1 February 20 23 £	Income £	Expenditure £	At 31 December 2023 £
General funds	<u>—</u>	<u>200,995</u>	<u>(169,063)</u>	<u>31,932</u>

The Helpline

Notes to the Financial Statements *(continued)*

Period from 1 February 2023 to 31 December 2023

15. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2023 £
Current assets	41,849	41,849
Creditors less than 1 year	(9,917)	(9,917)
Net assets	<u>31,932</u>	<u>31,932</u>

16. Related parties

Donations totalling £14,080 were received from trustees and other related parties during the year.

17. Taxation

The Helpline is a registered charity and therefore is not liable to income tax or corporation tax on income derived from its charitable activities, as it falls within the various exemptions available to registered charities.