

The Helpline
Unaudited Financial Statements
31 December 2024

HAFFNER HOFF LTD

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

The Helpline

Financial Statements

Year ended 31 December 2024

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The Helpline

Trustees' Annual Report

Year ended 31 December 2024

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 December 2024.

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	
Naomi Leah Halpern	(Resigned 3 April 2024)
Hadassah Goldman	(Resigned 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)*

Year ended 31 December 2024

Structure, governance and management

The HelpLine was founded in 2019 and due to its remarkable growth and impact became a registered charity (CIO) on 24 May 2023. The HelpLine was created in response to a series of teenage suicides in the Jewish community, with the aim of providing a confidential, non-judgmental, and anonymous listening service for individuals facing mental health challenges. Our management team has lots of experience and is fully committed to carrying out our mission. A team of trained supervisors ensures the highest standard of service, overseeing the volunteers who are responsible for providing support to our callers. These supervisors were trained by Mrs. Debbie Gross of Tahel Crisis Centre (Israel), who continues to offer guidance on best practices and complex cases.

Trustees serve voluntarily, and any related party transactions are disclosed in the notes to the accounts. The recruitment and appointment of new trustees are carried out according to the governing document, ensuring alignment with the charity's evolving needs.

Risk review

The trustees regularly assess the risks to which the charity is exposed, particularly in relation to operations and finances. We are confident that effective systems are in place to manage these risks and ensure the sustainability of our operations.

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Trustees' Annual Report *(continued)*

Year ended 31 December 2024

Achievements and performance

About The HelpLine

Operating 24/7, The HelpLine offers support via telephone, SMS, and WhatsApp, with over 120 dedicated volunteers. Every interaction with The HelpLine is completely anonymous and confidential, enabling individuals to express themselves openly and receive the support they need. We address a range of mental health issues, including anxiety, depression, self-harm, and suicidal ideation. Our volunteers are trained to provide compassionate listening and offer essential support, empowering individuals to manage and overcome their challenges. As a 24/7 service, including during Shabbos and Yom Tov, we fill a critical gap that other services cannot provide. For example, we offer stabilising support between therapy sessions, allowing individuals to maintain their mental health until their next session.

Case managers also offer guidance and support to individuals dealing with mental illness and trauma, attending care assessments and meetings to ensure clients receive the best possible care.

In January 2024, we had a tremendously successful fundraising campaign that raised over £500,000, which not only sustained our operations but also significantly boosted awareness. As a result of the awareness generated by the campaign, we saw nearly 2,000 calls in January alone, a marked increase that underscores the growing demand for our services.

This year, our monthly call volume reached a peak of 2,179 calls, reflecting a sustained increase in demand. Throughout 2024, we handled over 2,000 calls and chats on Shabbos and Yom Tov, highlighting the growing reliance on our services during these critical times. To meet this demand, we have expanded our volunteer base through training programs and aim to continue this expansion into 2025.

Technology and Innovation

In line with our commitment to providing up-to-date, efficient service, we have launched a bespoke SMS integration for The HelpChat, ensuring that our technology meets the highest standards of confidentiality and integrity. This integration enables us to offer a seamless experience for those seeking support through text-based communication.

We also have increased the amount of automation in our systems, to help us maintain our highest level of service as the demand for our HelpLine increases. We are currently at 120 active volunteers with more trainings taking place and planned. With these increases, in both call volume and volunteers, we are always looking to be ahead of the curve and have the correct systems in place to maintain, and better, our level of readiness to best serve our callers.

Therapy Services

Our Help Centre is home to six therapy rooms, which are currently used by Integrate Families, a leading provider of trauma therapy. At present, 34 members of our community are receiving therapy through Integrate Families at our location. Last year, we refurbished the centre, transforming it into a modern, welcoming space that enhances the therapeutic environment. We continue to ensure that the premises is conducive to the healing journey of the clients who come for therapy at our centre. Although we do not directly provide therapy services, our partnership with Integrate Families allows us to offer direct and streamlined access to these vital sessions without the need to travel far. We plan to expand this collaboration in the coming years to increase the availability of therapy services for those in need.

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Trustees' Annual Report *(continued)*

Year ended 31 December 2024

Maintaining Awareness and Public Engagement

We maintain high visibility through regular advertising, including weekly placements in local and national publications. Our marketing team runs four major advertising campaigns each year and is continuously exploring new mediums to raise awareness of our services. Additionally, we have strengthened our community engagement efforts through outreach initiatives in schools and synagogues, educating individuals about mental health and encouraging help-seeking behaviour.

In December 2024, we were featured on the front cover of Mishpacha magazine, significantly increasing awareness of our work. This exposure has led to an increase in requests for support as well as new volunteer sign-ups. We also presented our work to the Neshomo Mental Health Network, which aligns with our ambition to be a widely recognised resource for other organisations to signpost to.

We created and distributed an awareness brochure for Tishrei, with a particular focus on peripheral communities across the UK. This initiative helped ensure that all members of the community had access to information about The HelpLine's services. We received requests from members of the public to volunteer for The HelpLine as they had seen the brochures in synagogue.

We also provided cultural awareness training to the Bury Mental Health Early Access Team, strengthening their ability to serve diverse communities. We have more such trainings planned, as more clinical teams have been reaching out to request for our trainings.

Training and Development

Our volunteers undergo rigorous training to equip them with the skills necessary to handle a wide range of mental health crises. This year, we expanded our training programs to include additional modules on trauma-informed care, cultural sensitivity, and advanced communication techniques. Additionally, we hosted workshops with guest speakers from respected mental health organisations, ensuring our volunteers are up to date with the latest best practices.

To meet the growing demand for support, we trained additional supervisors, ensuring that the welfare of our volunteers is prioritised and that they have the necessary guidance to support callers effectively. Furthermore, two of our senior staff members completed DSL safeguarding training and substance abuse awareness training, broadening our ability to support individuals dealing with a range of mental health challenges.

We have a comprehensive plan for training for 2025, for volunteers and supervisors, ensuring that we are always fully equipped to support our callers in the very best possible way.

Feedback from Callers

We have received positive feedback from callers and chatters, some of which we cannot disclose for GDPR reasons. However, a few comments stand out:

- "You know, or maybe you don't know, just how much your support means to me, and how amazing it is to be understood, cared for, and accepted."
- "You really helped me a lot this evening. I feel so much calmer and more at peace inside."
- "It's so nice to be messaging you right now. It's so comforting. Thank you. You are helping. You really are."

The Helpline

Trustees' Annual Report *(continued)*

Year ended 31 December 2024

Gratitude

We extend our deepest gratitude to our volunteers, donors, supporters, and partners. Your unwavering commitment to our cause makes an enormous difference in the lives of many. To our matchers, your contributions have provided invaluable support to those in need. Our volunteers, who selflessly devote time and energy to helping individuals at their lowest points, are the heart and soul of The HelpLine. We are continually inspired by their dedication and service.

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Trustees' Annual Report *(continued)*

Year ended 31 December 2024

Financial review

Fundraising

The HelpLine sustains its operations through a combination of crowdfunding, corporate donations, private contributions, and grants. Our January 2024 crowdfunding campaign was particularly successful, raising over £500,000, which has played a significant role in supporting our operations this year.

Income

The charity received £609,392 (2023: £200,995) in donations and grants during the year.

Expenditure

The charity spent £410,643 (2023: £166,638) on direct charitable activities and support costs. Fundraising costs amounted to £17,108 (2023: £2,425).

Details of related party transactions are disclosed in the notes to the accounts.

The charity saw a net income and a net movement in funds for the year of £185,809 (2023: £31,932).

Reserves

The trustees have implemented a reserves policy, with an aim of having 2 months cash in reserve.

The charity's free reserves, representing net current assets, stand at £217,741. Of these £4,400 are attributable to the restricted fund and £213,341 attributable to the unrestricted fund.

Looking Ahead

The HelpLine is committed to further expanding its services and increasing its impact in the coming year. Our key priorities include:

- Improving the volunteer wellbeing program through more engagement.
- Further engage with the public through an Active Listening Course to improve overall wellbeing in the community.
- Training more supervisors and possibly creating a paid role for a retired professional to assume these duties.
- Futureproof our HelpLine by further increasing automation and start developing an all-encompassing THL app.

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Trustees' Annual Report *(continued)*

Year ended 31 December 2024

The trustees' annual report was approved on 28 May 2025 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

Year ended 31 December 2024

I report to the trustees on my examination of the financial statements of The Helpline ('the charity') for the year ended 31 December 2024.

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

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

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

28 May 2025

The Helpline

Statement of Financial Activities

Year ended 31 December 2024

		Year to 31 Dec 24			Period from 1 Feb 23 to 31 Dec 23
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	4	589,442	19,950	609,392	200,995
Investment income	5	4,168	—	4,168	—
Total income		<u>593,610</u>	<u>19,950</u>	<u>613,560</u>	<u>200,995</u>
Expenditure					
Expenditure on raising funds:					
Costs of raising donations and legacies	6	17,108	—	17,108	2,425
Expenditure on charitable activities	7,8	395,093	15,550	410,643	166,638
Total expenditure		<u>412,201</u>	<u>15,550</u>	<u>427,751</u>	<u>169,063</u>
Net income and net movement in funds		<u>181,409</u>	<u>4,400</u>	<u>185,809</u>	<u>31,932</u>
Reconciliation of funds					
Total funds brought forward		31,932	—	31,932	—
Total funds carried forward		<u>213,341</u>	<u>4,400</u>	<u>217,741</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 12 to 18 form part of these financial statements.

The Helpline

Statement of Financial Position

31 December 2024

	Note	2024 £	2023 £
Current assets			
Cash at bank and in hand		220,592	39,971
Creditors: amounts falling due within one year	13	<u>2,851</u>	<u>8,039</u>
Net current assets		<u>217,741</u>	<u>31,932</u>
Total assets less current liabilities		<u>217,741</u>	<u>31,932</u>
Net assets		<u>217,741</u>	<u>31,932</u>
 Funds of the charity			
Restricted funds		4,400	–
Unrestricted funds		<u>213,341</u>	<u>31,932</u>
Total charity funds	15	<u>217,741</u>	<u>31,932</u>

These financial statements were approved by the board of trustees and authorised for issue on 28 May 2025, and are signed on behalf of the board by:

David Marcus Lachs (Chair)
Trustee

The notes on pages 12 to 18 form part of these financial statements.

The Helpline

Statement of Cash Flows

Year ended 31 December 2024

	2024 £	2023 £
Cash flows from operating activities		
Net income	185,809	31,932
<i>Adjustments for:</i>		
Other interest receivable and similar income	(4,168)	–
Accrued expenses	90	900
<i>Changes in:</i>		
Trade and other creditors	(5,278)	7,139
Cash generated from operations	176,453	39,971
Interest received	4,168	–
Net cash from operating activities	<u>180,621</u>	<u>39,971</u>
Net increase in cash and cash equivalents	180,621	39,971
Cash and cash equivalents at beginning of year	<u>39,971</u>	<u>–</u>
Cash and cash equivalents at end of year	<u><u>220,592</u></u>	<u><u>39,971</u></u>

The notes on pages 12 to 18 form part of these financial statements.

The Helpline

Notes to the Financial Statements

Year ended 31 December 2024

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)*

Year ended 31 December 2024

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.

The Helpline

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

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 £	Restricted Funds £	Total Funds 2024 £
Donations			
Donations	589,442	—	589,442

The Helpline

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

4. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Grants			
Grants	—	19,950	19,950
	<u>589,442</u>	<u>19,950</u>	<u>609,392</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
Donations	200,995	—	200,995
Grants			
Grants	—	—	—
	<u>200,995</u>	<u>—</u>	<u>200,995</u>

5. Investment income

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Bank interest receivable	<u>4,168</u>	<u>4,168</u>	<u>—</u>	<u>—</u>

6. Costs of raising donations and legacies

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Costs of raising donations	<u>17,108</u>	<u>17,108</u>	<u>2,425</u>	<u>2,425</u>

7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Charitable activities	366,993	15,550	382,543
Support costs	28,100	—	28,100
	<u>395,093</u>	<u>15,550</u>	<u>410,643</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Charitable activities	161,083	—	161,083
Support costs	5,555	—	5,555
	<u>166,638</u>	<u>—</u>	<u>166,638</u>

The Helpline

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

8. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2024 £	Total fund 2023 £
Charitable activities	382,543	27,110	409,653	165,738
Governance costs	–	990	990	900
	<u>382,543</u>	<u>28,100</u>	<u>410,643</u>	<u>166,638</u>

9. Analysis of support costs

	Analysis of support costs £	Total 2024 £	Total 2023 £
Staff costs	5,699	5,699	2,180
General office	21,411	21,411	2,475
Governance costs	990	990	900
	<u>28,100</u>	<u>28,100</u>	<u>5,555</u>

10. Independent examination fees

	Year to 31 Dec 24 £	Period from 1 Feb 23 to 31 Dec 23 £
Fees payable to the independent examiner for: Independent examination of the financial statements	990	900

11. Staff costs

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

	Year to 31 Dec 24 £	Period from 1 Feb 23 to 31 Dec 23 £
Wages and salaries	45,503	17,243
Employer contributions to pension plans	803	279
	<u>46,306</u>	<u>17,522</u>

The average head count of employees during the year was 3 (2023: 3).

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

12. Trustee remuneration and expenses

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

The Helpline

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

13. Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	1,153	3,106
Accruals and deferred income	990	900
Social security and other taxes	708	689
Other creditors	—	3,344
	<u>2,851</u>	<u>8,039</u>

14. 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 £803 (2023: £279).

15. Analysis of charitable funds

Unrestricted funds

	At 1 January 2024 £	Income £	Expenditure £	At 31 December 2024 £
General funds	<u>31,932</u>	<u>593,610</u>	<u>(412,201)</u>	<u>213,341</u>

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

Restricted funds

	At 1 January 2024 £	Income £	Expenditure £	At 31 December 2024 £
Restricted Funds	<u>—</u>	<u>19,950</u>	<u>(15,550)</u>	<u>4,400</u>

	At 1 February 2023 £	Income £	Expenditure £	At 31 December 2023 £
Restricted Funds	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>

The Helpline

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

16. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Current assets	216,192	4,400	220,592
Creditors less than 1 year	(2,851)	—	(2,851)
Net assets	<u>213,341</u>	<u>4,400</u>	<u>217,741</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Current assets	39,971	—	39,971
Creditors less than 1 year	(8,039)	—	(8,039)
Net assets	<u>31,932</u>	<u>—</u>	<u>31,932</u>

17. Analysis of changes in net debt

	At 1 Jan 2024 £	Cash flows £	At 31 Dec 2024 £
Cash at bank and in hand	<u>39,971</u>	<u>180,621</u>	<u>220,592</u>

18. Related parties

Donations totalling £8,486 were received from trustees and other related parties during the year.

19. 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.