

**The Helpline**  
**Unaudited Financial Statements**  
**31 December 2025**

**HAFFNER HOFF LTD**

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

# **The Helpline**

## **Financial Statements**

**Year ended 31 December 2025**

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# The Helpline

## Trustees' Annual Report

### Year ended 31 December 2025

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The trustees present their report and the unaudited financial statements of the charity for the year ended 31 December 2025.

#### Reference and administrative details

<b>Registered charity name</b>	The Helpline
<b>Charity registration number</b>	1203238
<b>Principal office</b>	7 The Crescent Radford Street Salford M7 4JR
<b>The trustees</b>	David Marcus Lachs (Chair) Alexander Benjamin Woolfstein Rebecca Sarah Abeles Benjamin Daniel Rosenberg
<b>Independent examiner</b>	Mr Howard Schwalbe ACA 2nd Floor - Parkgates Bury New Road Prestwich Manchester M25 0TL

#### 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.

# The Helpline

## Trustees' Annual Report *(continued)*

**Year ended 31 December 2025**

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### **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, previously of Tahl 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.

# The Helpline

## Trustees' Annual Report *(continued)*

**Year ended 31 December 2025**

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### **Achievements and performance**

#### **About The HelpLine**

Operating 24/7, The HelpLine offers support via telephone and SMS, with over 260 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. We offer stabilising support between therapy sessions allowing individuals to maintain their mental health until their next session. We have received feedback from therapists and their clients that this inter-session support is crucial to supporting the clients in their healing journey.

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.

We have proceeded further with our marketing strategy and have seen a large increase in calls over 2025, peaking at over 3,800 calls a month. This growth underscores the growing demand for our services and shows the undeniable need for our helpline, showing us that what we do is correct and worthy. This year, we have had over 2800 calls on Shabbos and Yom Tov, where we fill an ever increasing gap, as other services close over these times.

#### **Technology and Innovation**

We have innovated in leaps and bounds over 2025, to mention a few notable examples:

- 1) We have a bespoke WhatsApp based volunteer support system, where volunteers can access all types of support, emergency or not, by selecting an option and typing a simple message and a message gets sent onto the relevant WhatsApp group chat.
- 2) We have created a dynamic wallboard which shows how many volunteers are on shift at a specific time and allows volunteers and admin to see if we need more volunteers on overflow.
- 3) We have created more workflows and automations to help supervisors and simplify the process of supervision to allow for faster turnaround time and improve our safeguarding processes.

#### **Therapy Services**

Our Help Centre is home to five therapy rooms which are currently used by trauma therapists. At present, over 35 members of our community are receiving therapy at our location. We also have group therapy sessions, 2 or 3 a week, with up to 6 participants each. There has been great feedback about these sessions and there are plans to further expand this provision. We continue to ensure that our premises are 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 these therapists allows us to offer direct and streamlined access to these vital sessions without the need to travel far.

#### **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

# The Helpline

## Trustees' Annual Report *(continued)*

### Year ended 31 December 2025

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strengthened our community engagement efforts through outreach initiatives in schools and synagogues, educating individuals about mental health and encouraging help-seeking behaviour.

Our senior team have taken part in multiple podcasts, using this ever increasingly popular medium to bring more awareness to our services. We have a growing group on WhatsApp of people who post our material on their status, which gives us a global presence.

#### **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 CPD provision with monthly check ins where volunteers have an open floor to discuss topics that they choose. 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.

We have a comprehensive plan for training for 2026, for both 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 voicemail message stands out:

"Hello, I want to thank the person who opened the helpline so, so much. I can't thank you enough and I want to give you the chizzuk to keep on going and growing. It's unbelievable, the way it's done so respectfully and so kindly and anonymously. It's amazing and it keeps me going. I'm going through a very, very rough time, and it really, really keeps me going, and you've got very, very, very special people as part of the helpline. Thank you very, very much."

Also, we got this from someone who uses the SMS service:

"I want to thank you for this helpline. Even though you can't replace a real person, I don't know what I'd do without it. You are so kind and usually know just what to say to help me feel safer. I also find that you don't panic like lots of people would when I tell them certain things so I feel like I can tell you anything."

#### **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. 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.

# The Helpline

## Trustees' Annual Report *(continued)*

### Year ended 31 December 2025

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#### Financial review

##### Fundraising

The HelpLine sustains its operations through a combination of crowdfunding, corporate donations, private contributions, and grants.

##### Income

The charity received £161,922 (2024: £609,392) in donations during the year.

##### Expenditure

The charity spent £342,678 (2024: £410,643) on direct charitable activities and support costs. Fundraising costs amounted to £16,555 (2024: £17,108).

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

The charity saw a net deficit and a net movement in funds for the year of £194,693 (2024: surplus £185,809).

##### 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 £23,048, all of which are allocated to the unrestricted fund.

##### Looking Ahead

The HelpLine remains committed to strengthening its services and broadening its impact. The organisation aims to continue supporting those in need, enhancing the quality and accessibility of its support, and fostering a strong, sustainable volunteer community. It also seeks to deepen its engagement with the wider public, promote wellbeing, and ensure it is well positioned to meet evolving needs in the future.

The trustees' annual report was approved on 18 May 2026 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 2025**

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I report to the trustees on my examination of the financial statements of The Helpline ('the charity') for the year ended 31 December 2025.

### **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

18 May 2026



# The Helpline

## Statement of Financial Activities

Year ended 31 December 2025

		Unrestricted funds	2025 Restricted funds	Total funds	2024 Total funds
	Note	£	£	£	£
<b>Income and endowments</b>					
Donations and legacies	4	161,922	—	161,922	609,392
Investment income	5	2,618	—	2,618	4,168
<b>Total income</b>		<u>164,540</u>	<u>—</u>	<u>164,540</u>	<u>613,560</u>
<b>Expenditure</b>					
Expenditure on raising funds:					
Costs of raising donations and legacies	6	16,555	—	16,555	17,108
Expenditure on charitable activities	7,8	338,278	4,400	342,678	410,643
<b>Total expenditure</b>		<u>354,833</u>	<u>4,400</u>	<u>359,233</u>	<u>427,751</u>
<b>Net (expenditure)/income and net movement in funds</b>		<u>(190,293)</u>	<u>(4,400)</u>	<u>(194,693)</u>	<u>185,809</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		213,341	4,400	217,741	31,932
<b>Total funds carried forward</b>		<u>23,048</u>	<u>—</u>	<u>23,048</u>	<u>217,741</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 9 to 15 form part of these financial statements.

# The Helpline

## Statement of Financial Position

31 December 2025

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	Note	2025 £	2024 £
<b>Current assets</b>			
Cash at bank and in hand		28,743	232,072
<b>Creditors: amounts falling due within one year</b>	<b>13</b>	<u>5,695</u>	<u>14,331</u>
<b>Net current assets</b>		<u>23,048</u>	<u>217,741</u>
<b>Total assets less current liabilities</b>		<u>23,048</u>	<u>217,741</u>
<b>Net assets</b>		<u>23,048</u>	<u>217,741</u>
<b>Funds of the charity</b>			
Restricted funds		—	4,400
Unrestricted funds		<u>23,048</u>	<u>213,341</u>
<b>Total charity funds</b>	<b>15</b>	<u>23,048</u>	<u>217,741</u>

These financial statements were approved by the board of trustees and authorised for issue on 18 May 2026, and are signed on behalf of the board by:

David Marcus Lachs (Chair)  
Trustee

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The notes on pages 9 to 15 form part of these financial statements.

# The Helpline

## Notes to the Financial Statements

Year ended 31 December 2025

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### 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. Although there was a net deficit in the current year, however the very successful fundraising campaign in the previous year was intended to cover expenditure for the coming year as well. The trustees are confident that they can continue to raise the necessary funds to ensure 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.

#### 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.

#### 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.

# The Helpline

## Notes to the Financial Statements *(continued)*

### Year ended 31 December 2025

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#### 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 2025

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#### 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 2025 £
<b>Donations</b>			
Donations	161,922	–	161,922

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# The Helpline

## Notes to the Financial Statements *(continued)*

Year ended 31 December 2025

### 4. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
<b>Grants</b>			
Grants	—	—	—
	<u>161,922</u>	<u>—</u>	<u>161,922</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
<b>Donations</b>			
Donations	589,442	—	589,442
<b>Grants</b>			
Grants	—	19,950	19,950
	<u>589,442</u>	<u>19,950</u>	<u>609,392</u>

### 5. Investment income

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Bank interest receivable	<u>2,618</u>	<u>2,618</u>	<u>4,168</u>	<u>4,168</u>

### 6. Costs of raising donations and legacies

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Costs of raising donations	<u>16,555</u>	<u>16,555</u>	<u>17,108</u>	<u>17,108</u>

### 7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Charitable activities	307,923	4,400	312,323
Support costs	30,355	—	30,355
	<u>338,278</u>	<u>4,400</u>	<u>342,678</u>
	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>

# The Helpline

## Notes to the Financial Statements *(continued)*

Year ended 31 December 2025

### 8. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	<b>Total funds 2025 £</b>	Total fund 2024 £
Charitable activities	312,323	29,365	341,688	409,653
Governance costs	–	990	990	990
	<u>312,323</u>	<u>30,355</u>	<u>342,678</u>	<u>410,643</u>

### 9. Analysis of support costs

	Analysis of support costs £	<b>Total 2025 £</b>	Total 2024 £
Staff costs	7,836	7,836	5,699
General office	21,529	21,529	21,411
Governance costs	990	990	990
	<u>30,355</u>	<u>30,355</u>	<u>28,100</u>

### 10. Independent examination fees

	<b>2025 £</b>	2024 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>990</u>	<u>990</u>

### 11. Staff costs

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

	<b>2025 £</b>	2024 £
Wages and salaries	56,195	45,503
Employer contributions to pension plans	<u>1,128</u>	<u>803</u>
	<u>57,323</u>	<u>46,306</u>

The average head count of employees during the year was 3 (2024: 3).

No employee received employee benefits of more than £60,000 during the year (2024: 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 2025

#### 13. Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	484	1,153
Accruals and deferred income	990	990
Social security and other taxes	2,201	708
Credit card	2,020	11,480
	<u>5,695</u>	<u>14,331</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 £1,128 (2024: £803).

#### 15. Analysis of charitable funds

##### Unrestricted funds

	At 1 January 20 25 £	Income £	Expenditure £	At 31 December r 2025 £
General funds	<u>213,341</u>	<u>164,540</u>	<u>(354,833)</u>	<u>23,048</u>

	At 1 January 20 24 £	Income £	Expenditure £	At 31 December 2024 £
General funds	<u>31,932</u>	<u>593,610</u>	<u>(412,201)</u>	<u>213,341</u>

##### Restricted funds

	At 1 January 20 25 £	Income £	Expenditure £	At 31 December r 2025 £
Restricted Funds	<u>4,400</u>	<u>—</u>	<u>(4,400)</u>	<u>—</u>

	At 1 January 20 24 £	Income £	Expenditure £	At 31 December 2024 £
Restricted Funds	<u>—</u>	<u>19,950</u>	<u>(15,550)</u>	<u>4,400</u>



# The Helpline

## Notes to the Financial Statements *(continued)*

### Year ended 31 December 2025

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#### 16. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Current assets	28,743	–	28,743
Creditors less than 1 year	(5,695)	–	(5,695)
<b>Net assets</b>	<u>23,048</u>	<u>–</u>	<u>23,048</u>

  

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Current assets	227,672	4,400	232,072
Creditors less than 1 year	(14,331)	–	(14,331)
<b>Net assets</b>	<u>213,341</u>	<u>4,400</u>	<u>217,741</u>

#### 17. Related parties

Donations totalling £1,550 were received from trustees and other related parties during the year. A total of £208 was paid to related parties as expenses reimbursement.