

Helplink Support Services CLG

Annual Report and Financial Statements

for the financial year ended 31 December 2024

Candor Chartered Accountants Limited
Chartered Accountants and Statutory Audit Firm
Harris House
IDA Business Park
Tuam Road
Galway
H91 RK5Y

Company Number: 546355

Helplink Support Services CLG

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Helplink Support Services CLG

DIRECTORS AND OTHER INFORMATION

Directors

Evin Cusack (Chairman)
Mark O'Donnell
Ruairí Fitzmaurice
Eric Hennelly Flanagan
Marta O'Connor (Appointed 28 February 2024)
Jonathan Keane (Appointed 1 May 2024)
Maricka Burke Keogh (Appointed 1 May 2024)
Clare Selvaratnam (Appointed 10 July 2024)
Diarmaid Murphy (Resigned 28 February 2024)
Amy Walsh (Resigned 27 March 2024)
Brian Lynch (Resigned 1 May 2024)
Catherine Barbara Taylor (Resigned 29 May 2024)
Gerry Mackey (Resigned 10 July 2024)
Patrick Lenihan (Resigned 31 July 2024)
Deirdre Audley (Resigned 26 March 2025)

Company Secretary

Jonathan Keane (Appointed 1 May 2024)
Ruairi Keyes (Resigned 1 May 2024)

Company Number

546355

Charity Number

20143237

Registered Office and Business Address

1 The Plaza
Headford Road
Galway
H91 KC6V
Ireland

Auditors

Candor Chartered Accountants Limited
Chartered Accountants and Statutory Audit Firm
Harris House
IDA Business Park
Tuam Road
Galway
H91 RK5Y

Bankers

Allied Irish Bank
Lynch's Castle,
Galway.

Helplink Support Services CLG

DIRECTORS' REPORT

for the financial year ended 31 December 2024

The directors present their report and the audited financial statements for the financial year ended 31 December 2024.

Legal Structure

Helplink Support Services CLG (T/A Helplink Mental Health) is a company limited by guarantee registered in Ireland. It is a social enterprise with charitable status with both the Charities Regulator of Ireland (CRA No. 20143237) and with the Revenue Commissioners (CHY. 21366).

Principal Activity and Review of the Business

The principal activity of the company is the provision of accessible (including free or discounted) mental health services. There has been no significant change in these activities during the financial year ended 31 December 2024.

Vision

A future where mental health is valued and supported, where individuals of all ages have barrier-free access to it-for-purpose, and affordable services, without stigma.

Mission

To provide accessible mental health supports, in-person and online, and to continually expand our services to reach more people and communities.

Core Values

Mental Health is at the heart of everything that we do, and this is enshrined in all our values:

- **Innovation:** We value **Innovation** in service delivery, and we work on an ongoing basis with our funding partners and clients to ensure that we are providing the best service possible either face to face or online and in a way that meets our clients' needs.
- **Partnership:** We, as an organisation, value **partnership** with other agencies/organisations in local, national, and international communities in the belief that non-profit organisations can accomplish more through working, complementing, and collaborating with the existing resources available in these communities.
- **Transparency:** As a charitable organisation that provides mental health services, Helplink promotes a strong ethos of honest, **transparent** and ethical best practice. Helplink conducts an annual statutory audit of its financial statements, which are publicly available.
- **Confidentiality:** is a key value for our organisation due to the work we carry out in the mental health sector and the organisation has implemented procedures to ensure and maintain the **confidentiality** of all its clients and activities.
- **Good Stewardship:** Helplink believes in the philosophy of **Good Stewardship**. The Board of Helplink has a diverse range of skills, expertise, genders, and personal qualities to provide effective guidance and stewardship over its activities. We are a registered charity with the Charities Regulatory Authority (CRA) (Ireland) and have (CHY) status with the Revenue Commissioners.

January to December 2024 - a year in review

These financial statements cover the year to 31st December 2024. During the year, Helplink continued to expand, and grow its service coverage by:

- The provision of expanded, enhanced, accessible, free, and low-cost counselling services,
- Enhancing and expanding existing partnerships for example, Gambling Awareness Trust, ALONE, Hand-in-Hand, Bons Secours, Galway Traveller Movement and TUSLA.
- Increasing delivery of online services – both nationally and internationally.
- Continuing to promote our e-learning platform Mind Hacks which provides digital podcasts/video libraries, child/youth mental health workshops.

Helplink Support Services CLG DIRECTORS' REPORT

for the financial year ended 31 December 2024

Top line appointment statistics from our various counselling services

- The total number of appointments in 2024 (all services) was 8,315 (2023: 7,429)
- Fee based counselling services (both fully paid and discounted) increased by 5% in 2024.
- A 49% increase in appointments in 2024 through the Gambling Awareness Trust service.
- A 5% decrease in appointments through our Mayo office compared to the prior period.
- A 22% increase in Online Counselling services provision compared to the prior period.

Services and Activities

The objective of Helplink is to provide a full range of high quality, accessible counselling, information and educational mental health services, which empower people to manage and maintain their emotional wellbeing/mental health. Service availability is on a 24/7 basis for our information and education services. Our counselling services are available seven days a week (including outside office hours). In addition to having full online capability, we provide in-person services in our offices in both Galway and Mayo. This service is delivered by fully qualified, professional counsellors. In support of service delivery of its information and education mental health services, Helplink has also developed an e-learning platform.

Helplink provided the following specific services during the period:

- National Online Counselling Services
 - General Counselling
 - Couples Counselling
 - Youth Counselling
 - Addiction Counselling
 - Bereavement Counselling
 - Student Mentoring/Counselling Services
- Local In-Person Counselling Services (Galway / Mayo)
 - General Counselling
 - Couples Counselling
 - Youth Counselling
 - Addiction Counselling
 - Bereavement Counselling
 - Student Mentoring/Counselling Services
 - Play Therapy
 - Art Therapy

Gambling Addiction Counselling Service:

In March 2020, Helplink entered into an agreement for the provision of gambling addiction/dependency counselling services funded by the Gambling Awareness Trust. These appointments are free at the point of delivery and available online or by phone nationwide for anyone over the age of 16 or their family who are dealing with gambling addiction/dependency related impacts. This agreement was successfully renewed in 2021, enhanced in 2022 (by providing weekly group aftercare meetings for the clients that had already participated in the one-to-one counselling service) and has continued in 2023.

Employee Counselling Services:

Helplink provided pay-as-you-go 7 day and out-of-hours national employee counselling service. This service focused on small and medium sized companies with limited resources and their need to have employee counselling services for staff.

Helplink Support Services CLG

DIRECTORS' REPORT

for the financial year ended 31 December 2024

Tusla Commissioned Services:

In 2017, Helplink won a competitive tender process by the Western Regional Drugs and Alcohol Taskforce and TUSLA. Based on client referrals from TUSLA, Helplink has been providing a free alcohol dependency counselling service to these clients. Our service offering was further expanded in 2021 when Helplink was commissioned by Tusla to provide a second counselling service, providing appointments to foster carers in need of support (general, bereavement, addiction and/or couples counselling).

Irish Abroad & Returning Irish Counselling Service:

Since 2016 we have been providing free counselling services as a support to Irish people based abroad. The aim of this programme is to provide culturally sensitive support to those that have been experiencing bullying, depression, loneliness, transitional stress and anxiety, displacement, self-esteem, addiction issues etc. To date, we have supported Irish citizens in over 35 countries globally. Since 2018, Irish citizens can also avail of this service for a period following their return to Ireland.

Mental Health Information & Educational Services

Helplink's mental health, emotional wellbeing information and education services are all available 24/7 on our e-learning platform Mind Hacks. This service provides mental health digital video and podcast libraries with the content coming from national and international mental health experts, NGOs, public bodies, and other sources.

Our mental health education services are available for children (6th class students) and young people (15 to 25 years). With support from the Irish Youth Foundation, our flagship educational workshop called 'The Voyage' was piloted nationally online in 2020 and has been provided to over three thousand five hundred 6th Class children, up until the end of 2023. The planned 2022 release of our mental health workshop for young people called "Mind How You Go" was delayed due to production issues but it was successfully released in early 2023.

National Fundraiser to Support Our Services:

As Helplink is a registered charity it is heavily dependent on donations and voluntary funding to support the delivery of its current services and to develop new service offerings to achieve its objectives. In October 2021, Helplink launched its first national fundraiser "COLDTOBER", a month-long sea swimming challenge.

The donations received each year help subsidise our discounted counselling services for people who are unemployed, have a disability, are single parents and/or are part-time workers. In 2024, we saw a 12% increase in counselling appointments which was partially supported through ColdTober donations.

Helplink's Board of Trustees wishes to acknowledge the continuing importance of this fundraising initiative and place on record our gratitude to all those that participate and contribute to its success. While the annual contribution of ColdTober has declined since 2021, it continues to be an important element of Helplink's annual fundraising programme and a key support to our ability to deliver discounted services.

Financial Results

The profit for the year ended 31 December 2024 amounted to €34,999, compared to a deficit of €46,925 for the corresponding period to 31st December 2023.

At the end of the financial year, the company had assets of €236,647 (2023 - €159,395) and liabilities of €151,127 (2023 - €108,874). The net assets of the company are €85,520 (2023 - €50,521)

The total turnover for the period was €606,040 (2023 - €488,913) which is broken down as follows:

- Counselling Income - €545,882 (2023 - €410,445)
- Workshop Income - €320 (2023 - €500)
- Room Rental Income - €2,243 (2023 - €2,414)
- Donations & Fundraising - €49,767 (2023 - €54,494)
- Grant Income - €7,828 (2023 - €21,060)

Helplink Support Services CLG

DIRECTORS' REPORT

for the financial year ended 31 December 2024

Fundraising, Grants & Donations generated €57,595 or 8% (2023 – 11%). Our principal fundraiser, COLTOBER accounted for €35,000 (2023 – €49,000). Grant funding in 2024 totaled €7,828 (2023 - €21,060). Based on a year-on-year comparison, overall revenue from Fundraising, Donations and Grant sources of income declined by €17,959, with this decline being recognised by the Board as a continuing challenge to the organisation.

The total cost of operating our services for the year was €571,260 (2023 - €536,838).

The Board of Helplink has tasked the executive with a continuing programme of identifying and executing cost saving programmes where applicable while maintaining the quality of the delivery of Helplink's core services.

Reserves Policy

Helplink Support Services CLG has a responsibility to ensure that it uses the funds and resources it receives for its charitable purpose of the provision of accessible mental health services. There are uncertainties around most sources of funding and Helplink must plan its use of these funds and resources to ensure the continuity and sustainability of the services it provides. To this end, Helplink Support Services CLG has targeted the creation of a reserves policy and will work towards the goal of holding six months of operating costs in reserve at any one time. In 2023, the Board approved the transfer of €35,000 from its existing cash resources to a bank account created to hold the reserves of Helplink. Access to this account is limited and requires the approval of the Board of Helplink, upon presentation of a supporting business case.

Directors and Secretary

The directors who served throughout the financial year were as follows:

Director	Role	Appointed	Resigned	Present	Possible	%
Gerry Mackey	Business	Apr-20	Jul-24	7	7	100%
Cecil Lenihan	Finance	Jul-20	Jul-24	7	7	100%
Ruairi Keyes-Fitzmaurice	HR	Nov-20		3	11	27%
Evin Cusack (Chair)	Business	Nov-21		11	11	100%
Diarmaid Murphy	Legal	Nov-22	Jan-24	0	1	0%
Amy Walsh	Mental Health	Feb-23	Feb-24	2	2	100%
Deirdre Audley	Mental Health	Mar-23		8	11	73%
Mark O'Donnell	Business	Jul-23		8	11	73%
Barbara Taylor	Business	Sep-23	May-24	3	4	75%
Brian Lynch	Finance	Sep-23		2	3	67%
Eric Hennelly-Flanagan	Marketing	Sep-23		7	11	64%
Marta O'Connor	Mental Health	Feb-24		8	10	80%
Jonathan Keane (Treasurer & Sec')	Finance	May-24		8	8	100%
Maricka Burke-Keogh	Marketing	May-24		6	8	75%
Claire O'Brien	Mental Health	Aug-24		3	4	75%

Helplink Support Services CLG

DIRECTORS' REPORT

for the financial year ended 31 December 2024

The secretaries who served during the financial year were:

- Jonathan Keane (Appointed 1 May 2024)
- Ruairi Keyes (Resigned 1 May 2024)

In accordance with the Company Constitution, elections to the Board and chair will be for a period of up to 3 years at board's discretion. At the Annual General Meeting, a retiring Director/Trustee shall be eligible for re-election, with an option to extend the term of engagement for a second term of up to 3 years at the Chair's discretion and with the consent of the board. A director that has served two terms may apply for a third one if this serves the board's interest (unfinished initiative, activity essential to good governance or current strategy). After a third term, a retired director will need to wait for a minimum of 12 months before applying for an open position.

As a registered charity and in accordance with the Constitution, directors are not entitled to any remuneration for acting as a member of the Board. Actual out-of-pocket expenses are reimbursed, if claimed. None of the directors or secretary holds any beneficial interest in the company.

Future Developments

Helplink Support Service CLG will continue to advocate and provide accessible and affordable or free mental health services. The directors plan to build on the solid foundations laid to date by continuing to develop services to meet identified needs, utilising our innovative and unique approach to delivering these services.

The continuing goals of Helplink Support Services CLG are (not limited) to: -

- Increase counselling volumes for both national and international.
- Strengthen and enhance existing partnerships, identify, and foster new partnerships.
- Improve and enhance service delivery through innovation.
- Ensure client satisfaction and confidence in service offering.
- Drive advocacy and marketing to increase the profile of the organisation.
- Ensure a sustainable revenue/expense model to sustain service model.

Principle Risks and uncertainties

Helplink Support Services CLG has a risk register which is reviewed and updated by management. This is subsequently reviewed by the Board with the establishment of policies, systems, and procedures to minimise, manage and ultimately mitigate any potential impact of those identified risks.

The major operational risks centre on the consistent delivery of quality services to people with mental health challenges in a safe environment for both the individual and staff. These risks are addressed through training as well as documented policies and procedures and a constant focus on quality. The major financial risks include management of resources and cash flow, as the organisation works towards its strategic objective of long-term financial sustainability and resilience. These risks are managed through the organisation's financial systems and processes with the oversight of the Finance, Governance & Risk Sub-Committee, and the wider Board.

Structure, Governance and Management

Helplink Support Services CLG operates to high standards of governance with a focus on continuous development and improvement. The Board has a Governance Manual which sets out the key roles, responsibilities, and procedures for the Board, its Officers, and sub-committees. Potential conflicts of interest are addressed through individual declarations of interest returns and as an agenda item at the start of each Board meeting. Full induction is provided to all new directors.

As part of this ethos of continuous improvement, the board commissioned an independent review of its structure and activities at the end of 2022.

Helplink Support Services CLG

DIRECTORS' REPORT

for the financial year ended 31 December 2024

Sub-Committees of the Board

During 2024, the Board was supported in its governance activities by the following sub-committees. Each sub-committee reports to the Board on its activities.

- Finance, Governance & Risk Sub-Committee
- Service Delivery Sub-Committee
- Fundraising & Communications Sub-Committee

Post Balance Sheet Events

There have been no significant events affecting the company since the financial year-end.

Auditors

The auditors, Candor Chartered Accountants Limited, (Chartered Accountants) have indicated their willingness to continue in office in accordance with the provisions of section 383(2) of the Companies Act 2014.

Accounting Records

To ensure that adequate accounting records are kept in accordance with sections 281 to 285 of the Companies Act 2014, the directors have employed appropriately qualified accounting personnel and have maintained appropriate computerised accounting systems. The accounting records are located at the company's office at 1 The Plaza, Headford Road, Galway, H91 KC6V.

Taxation Status

Helplink Support Services CLG by Guarantee has been granted charitable status under Sections 207 and 208 of the Taxes Consolidation Act 1997.

Statement on Relevant Audit Information

In the case of each of the persons who are directors at the time this report is approved in accordance with Section 332 of the Companies Act 2014, so far as each director is aware, there is no relevant audit information of which the company's statutory auditors are unaware, and each director has taken all the steps that he or she ought to have taken as a director in order to make himself or herself aware of any relevant audit information and to establish that the company's statutory auditors are aware of that information

Signed on behalf of the board



Mark O'Donnell
Director

25 June 2025



Jonathan Keane
Director

25 June 2025

Helplink Support Services CLG

DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 December 2024

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the directors to prepare financial statements for each financial year. Under the law the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard, issued by the Financial Reporting Council. Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as at the financial year end date and of the surplus or deficit of the company for the financial year and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the directors are required to:

- select suitable accounting policies for the company financial statements and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and surplus or deficit of the company to be determined with reasonable accuracy, enable them to ensure that the financial statements and Directors' Report comply with the Companies Act 2014 and enable the financial statements to be readily and properly audited. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the board



Mark O'Donnell
Director

25 June 2025



Jonathan Keane
Director

25 June 2025

INDEPENDENT AUDITOR'S REPORT

to the Members of Helplink Support Services CLG

Report on the audit of the financial statements

Opinion

We have audited the financial statements of Helplink Support Services CLG ('the company') for the financial year ended 31 December 2024 which comprise the Income and Expenditure Account, the Balance Sheet, the Reconciliation of Members' Funds and the related notes to the financial statements, including the summary of significant accounting policies set out in note 2. The financial reporting framework that has been applied in their preparation is Irish Law and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", issued in the United Kingdom by the Financial Reporting Council, applying Section 1A of that Standard.

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the company as at 31 December 2024 and of its surplus for the financial year then ended;
- have been properly prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard; and
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are described below in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard for Auditors (Ireland) issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and the Provisions Available for Audits of Small Entities, in the circumstances set out in note 5 to the financial statements, 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 directors' 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 company's ability to continue as a going concern for a period of at least twelve months from the date when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

Other Information

The directors are responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our Auditor's Report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, 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 there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

INDEPENDENT AUDITOR'S REPORT

to the Members of Helplink Support Services CLG

Opinions on other matters prescribed by the Companies Act 2014

In our opinion, based on the work undertaken in the course of the audit, we report that:

- the information given in the Directors' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Directors' Report has been prepared in accordance with applicable legal requirements.

We have obtained all the information and explanations which, to the best of our knowledge and belief, are necessary for the purposes of our audit.

In our opinion the accounting records of the company were sufficient to permit the financial statements to be readily and properly audited and the financial statements are in agreement with the accounting records.

Matters on which we are required to report by exception

Based on the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified any material misstatements in the directors' report.

The Companies Act 2014 requires us to report to you if, in our opinion, the requirements of any of sections 305 to 312 of the Act, which relate to disclosures of directors' remuneration and transactions are not complied with by the Company. We have nothing to report in this regard.

Respective responsibilities

Responsibilities of directors for the financial statements

As explained more fully in the Directors' Responsibilities Statement set out on page 6, the directors are responsible for the preparation of the financial statements in accordance with the applicable financial reporting framework that give a true and fair view, and for such internal control as they 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 directors are responsible for assessing the company's ability to continue as a going concern, disclosing, if applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the company or to cease operation, or has no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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 (Ireland) 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 for the audit of the financial statements is contained in the appendix to this report, located at page 9, which is to be read as an integral part of our report.

INDEPENDENT AUDITOR'S REPORT

to the Members of Helplink Support Services CLG

The purpose of our audit work and to whom we owe our responsibilities

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



George Taylor

for and on behalf of

CANDOR CHARTERED ACCOUNTANTS LIMITED

Chartered Accountants and Statutory Audit Firm

Harris House

IDA Business Park

Tuam Road

Galway

H91 RK5Y

25 June 2025

APPENDIX TO THE INDEPENDENT AUDITOR'S REPORT

Further information regarding the scope of our responsibilities as auditor

As part of an audit in accordance with ISAs (Ireland), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- 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. 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.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our Auditor's Report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Auditor's Report. However, future events or conditions may cause the company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Helplink Support Services CLG **INCOME AND EXPENDITURE ACCOUNT**

for the financial year ended 31 December 2024

	Notes	2024 €	2023 €
Income		606,040	488,913
Expenditure		(571,260)	(535,838)
Surplus/(deficit) before interest		34,780	(46,925)
Interest receivable and similar income		219	-
Surplus/(deficit) for the financial year		34,999	(46,925)
Total comprehensive income		34,999	(46,925)

Approved by the board on 25 June 2025 and signed on its behalf by:



 Mark O'Donnell
 Director



 Jonathan Keane
 Director


Helplink Support Services CLG **BALANCE SHEET**

as at 31 December 2024


		2024	2023
	Notes	€	€
Current Assets			
Debtors	9	5,391	5,536
Cash and cash equivalents		231,256	153,859
		236,647	159,395
Creditors: amounts falling due within one year	10	(151,127)	(108,874)
Net Current Assets		85,520	50,521
Total Assets less Current Liabilities		85,520	50,521
Reserves			
Income and expenditure account		85,520	50,521
Equity attributable to owners of the company		85,520	50,521

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

Approved by the board on 25 June 2025 and signed on its behalf by:



Mark O'Donnell
 Director



Jonathan Keane
 Director

Helplink Support Services CLG **RECONCILIATION OF MEMBERS' FUNDS**

as at 31 December 2024

	Retained surplus	Total
	€	€
At 1 January 2023	97,446	97,446
Deficit for the financial year	(46,925)	(46,925)
At 31 December 2023	50,521	50,521
Surplus for the financial year	34,999	34,999
At 31 December 2024	85,520	85,520

Helplink Support Services CLG

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2024

1. General Information

Helplink Support Services CLG is a company limited by guarantee incorporated in Ireland. 1 The Plaza, Headford Road, Galway, H91 KC6V, Ireland is the registered office, which is also the principal place of business of the company. The nature of the company's operations and its principal activities are set out in the Directors' Report. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

2. Summary of Significant Accounting Policies

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's financial statements.

Statement of compliance

The financial statements of the company for the year ended 31 December 2024 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014.

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A, issued by the Financial Reporting Council.

The company qualifies as a small company as defined by section 280A of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Companies Act 2014 and Section 1A of FRS 102.

Income

Income is primarily derived from the provision of mental health services. The company also received grant income from the State and public bodies during the year in order to meet the company's day-to-day expenditure. The company also received rental income and voluntary donations.

This income is recognised when receivable and are reflected in the profit and loss account on this basis.

Government and other grants

Revenue grants are credited to the Income and Expenditure Account when received.

Capital grants are initially credited to the Balance Sheet and amortised to the Income and Expenditure Account in line with the depreciation rate of the related fixed asset.

Helplink Support Services CLG

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2024

Tangible assets and depreciation

Tangible assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible assets, less their estimated residual value, over their expected useful lives as follows:

Fixtures, fittings and equipment	- 15% Straight Line
Website	- 10% Straight line

The carrying values of tangible fixed assets are reviewed annually for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable.

Tangible fixed assets purchased for less than €1,000 are expensed in the Income and Expenditure Account in the year of purchase.

Trade and other debtors

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases the receivables are stated at cost less impairment losses for bad and doubtful debts.

Taxation

The organisation is a registered charity within the meaning of Section 208, Income Taxes Consolidation Act 1997. The registration exempts the company from any liability to Corporation Tax on surpluses arising from ordinary activities.

3. Departure from Companies Act 2014 Presentation

The directors have elected to present an Income and Expenditure Account instead of a Profit and Loss Account in these financial statements as this company is a not-for-profit entity.

4. Going concern

The organisation has been loss making in previous years but has turned a profit in 2024. The business has positive reserves, has a strong cash reserve and also has secured future funding, and as such the directors consider the company to be a going concern.

5. Provisions Available for Audits of Small Entities

In common with many other businesses of our size and nature, we use our auditors to assist with the preparation of the financial statements.

Helplink Support Services CLG

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2024

6. Employees

The average monthly number of employees, including directors, during the financial year was 9 (2023: 8)

	2024 Number	2023 Number
Administration	3	4
CEO	1	1
GAT Service Counsellors	5	3
	<u>9</u>	<u>8</u>

7. Employee Salary Bands (for staff over €60,000)

There are no employees earning a salary more than €60,000 in 2024.

8. Tangible assets

	Fixtures, fittings and equipment €	Website €	Total €
Cost			
At 1 January 2024	12,254	12,600	24,854
	<u>12,254</u>	<u>12,600</u>	<u>24,854</u>
At 31 December 2024	12,254	12,600	24,854
	<u>12,254</u>	<u>12,600</u>	<u>24,854</u>
Depreciation			
At 1 January 2024	12,254	12,600	24,854
	<u>12,254</u>	<u>12,600</u>	<u>24,854</u>
At 31 December 2024	12,254	12,600	24,854
	<u>12,254</u>	<u>12,600</u>	<u>24,854</u>
Net book value			
At 31 December 2024	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>

Helplink Support Services CLG

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2024

9. Debtors	2024	2023
	€	€
Trade debtors	2,317	1,691
Other debtors	1,987	2,917
Prepayments	1,087	928
	5,391	5,536

10. Creditors	2024	2023
Amounts falling due within one year	€	€
Trade creditors	10,655	10,925
Taxation	7,270	6,254
Other creditors	125,414	83,230
Accruals	7,788	8,465
	151,127	108,874

11. Grants and Other Information

Agency	Galway City Council
Sponsoring Government Department	Department of Rural and Community Development
Grant Programme	Community Support Fund
Purpose	To help cover 2024 overheads
Term of grant	01/06/2024 - 31/12/2024
Total awarded	€2,000
Grant Income Received in the year	€2,000
Amount taken to income in year	€2,000
Grant amount due or deferred at year end	€0
Capital Grant	No
Restriction on use	Restricted to purpose

Helplink Support Services CLG

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2024

Agency	Mayo County Council
Sponsoring Government Department	Mayo Council Community Support Fund
Grant Programme	Community Support Fund
Purpose	To help cover 2024 overheads
Term of Grant	01/10/2024 to 31/12/2024
Total Awarded	€828
Grant Income Received in the year	€828
Amount taken to income in year	€828
Grant Amount due or Deferred at year end	€0
Capital Grant	No
Restriction on use	Restricted to purpose

12. Status

The liability of the members is limited.

Every member of the company undertakes to contribute to the assets of the company in the event of its being wound up while they are members, or within one year thereafter, for the payment of the debts and liabilities of the company contracted before they ceased to be members, and of the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributors among themselves, such amount as may be required, not exceeding € 1.

13. Capital commitments

The company had no material capital commitments at the financial year-ended 31 December 2024.

14. Post-Balance Sheet Events

There have been no significant events affecting the company since the financial year-end.

15. Tax Clearance Compliance with Circulars

Tax Clearance Compliance with Circulars - The company have complied with relevant Circulars, including Circular 44/2006 'Tax Clearance Procedures Grants, Subsidiaries and Similar Type Payments' (as issued by the Department of Public Expenditure and Reform in September 2014) by providing tax clearance access numbers to grant providers when requested throughout the year to enable online verification of tax clearance via the Revenue online tax clearance system.

Helplink Support Services CLG

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2024

16. Key Management Personnel

The company's Chief Executive Officer and Service Delivery Manager are considered key management personnel and received a combined salary of €66,334 (2023: €109,167).

17. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 25 June 2025.

HELPLINK SUPPORT SERVICES CLG

SUPPLEMENTARY INFORMATION

RELATING TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2024

NOT COVERED BY THE AUDITORS REPORT

THE FOLLOWING PAGES DO NOT FORM PART OF THE AUDITED FINANCIAL STATEMENTS

Helplink Support Services CLG

SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS

DETAILED INCOME AND EXPENDITURE ACCOUNT

for the financial year ended 31 December 2024

	2024 €	2023 €
Income		
Workshop income	320	500
Rental income	2,243	2,414
Counselling income	545,882	410,445
Gifts and donations	49,767	54,494
Grant income	7,828	21,060
	<hr/>	<hr/>
	606,040	488,913
	<hr/>	<hr/>
Expenditure		
Contractors' fees	166,231	152,849
Wages and salaries	262,478	189,974
Staff training	2,482	4,991
Employers PRSI	30,224	27,020
CEO Salary	25,740	64,167
Rent payable	20,072	17,400
Insurance	457	1,173
Light and heat	4,441	3,612
Printing, postage and stationery	9,022	6,481
Advertising	13,661	27,235
Telephone	5,458	3,941
Travelling and entertainment	3,811	4,295
Legal and professional	669	-
Accountancy	12,030	12,398
Bank charges	4,949	4,281
Board costs	-	165
Staff welfare	3,984	3,024
Subscriptions	3,392	6,832
Auditor's remuneration	2,159	6,000
	<hr/>	<hr/>
	571,260	535,838
	<hr/>	<hr/>
Miscellaneous income		
Bank interest	219	-
	<hr/>	<hr/>
Net surplus/(deficit)	<hr/> 34,999 <hr/>	<hr/> (46,925) <hr/>



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