

# LISTENING EAR (MERSEYSIDE)

England & Wales · Charity number 1117324

## Details

|                |                                                         |
|----------------|---------------------------------------------------------|
| Status         | Registered                                              |
| Legal form     | Charitable company                                      |
| Company number | <a href="#">05999650</a>                                |
| Registered     | 2006-12-20                                              |
| Register       | <a href="#">View on the Charity Commission register</a> |

## Contact

|         |                                                                                                        |
|---------|--------------------------------------------------------------------------------------------------------|
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| Phone   | 01514886648                                                                                            |
| Email   | <a href="mailto:enquiries@listening-ear.co.uk">enquiries@listening-ear.co.uk</a>                       |
| Website | <a href="http://listening-ear.co.uk">listening-ear.co.uk</a>                                           |

## Activities

**Objects:** 4(1) the relief of persons in the UK who are in conditions of poverty, sickness and distress, with the purpose of relieving such persons. 4(2) to promote, organise and facilitate co-operation and partnership working between third sector, statutory and other relevant bodies in the achievement of the above purposes within the area of benefit. 4(3) for the purposes of this Article 4:(a) "Third sector" means charities, voluntary organisations and social enterprises. (b) "Charities" are organisations, which are established for exclusively charitable purposes in accordance with the law of the UK. (c) "voluntary organisations and social enterprises" are independent organisations, which are established for purposes that add value to the community as a whole, or a significant section of the community, and which are not permitted by their constitution to make a profit for private distribution. Voluntary organisations and social enterprises do not include local government or other statutory authorities

**Activities:** Listening Ear provides a range of free, caring and confidential opportunities for you to share your concerns with trained Listeners and Counsellors

## Classification

- **How:** Provides Human Resources, Provides Services
- **What:** The Advancement Of Health Or Saving Of Lives
- **Who:** Children/young People, Elderly/old People, The General Public/mankind

## Geography

- **Area of benefit:** MERSEYSIDE
- Cheshire East
- Cheshire West & Chester
- Kent
- Knowsley
- Lancashire
- Liverpool City
- Sefton
- St Helens
- Staffordshire
- Wirral

## Finances

| Period end | Income     | Expenditure | Assets     | Employees |
|------------|------------|-------------|------------|-----------|
| 2025-03-31 | £2,740,904 | £3,017,274  | £891,682   | 97        |
| 2024-03-31 | £2,660,952 | £2,767,662  | £1,168,052 | 99        |
| 2023-03-31 | £2,220,793 | £1,968,924  | £1,274,762 | 78        |
| 2022-03-31 | £1,496,301 | £1,244,626  | £1,022,893 | 54        |
| 2021-03-31 | £1,005,443 | £881,456    | £771,218   | 38        |

## Trustees

| Name                                       | Role  | Appointed  |
|--------------------------------------------|-------|------------|
| <b>Sarah Stead</b>                         | Chair | 2023-07-24 |
| Heidi Elizabeth Hunt                       |       | 2019-08-20 |
| Karl John Connor                           |       | 2021-01-20 |
| Professor Roderick Peter MacGregor Thomson |       | 2019-09-04 |

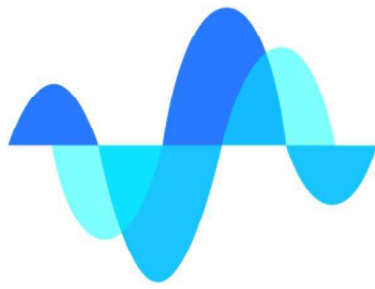
**LISTENING EAR (MERSEYSIDE)**

England & Wales - Charity number 1117324

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# Accounts

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**LISTENING EAR**  
someone to talk to

**LISTENING EAR (MERSEYSIDE)  
COMPANY LIMITED BY GUARANTEE**

**ANNUAL REPORT &  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
31<sup>ST</sup> MARCH 2025**

**Company No. 05999650  
Charity Registration No. 1117324**

**LISTENING EAR (MERSEYSIDE)**

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**LISTENING EAR (MERSEYSIDE)****CHAIR'S AND CHIEF EXECUTIVE'S ANNUAL REPORT FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2025**

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The past year has been one of significant change and reflection for the organisation. In 2024, several staff departures created an opportunity to reassess our operational structure. With the support of external consultants, the senior management team undertook a comprehensive review of our staffing model. This process enabled us to identify areas where efficiencies could be made, not only to reduce costs, but also to improve internal processes and strengthen the overall resilience of the organisation.

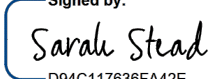
It became increasingly clear during this review that the organisation had been managing a longstanding financial deficit. This deficit, linked in part to decisions made in prior years around staffing and resource allocation, had placed sustained pressure on our financial position. While these decisions were made in good faith and in response to the circumstances at the time, they had not been matched with a long-term strategy to mitigate their financial impact. Addressing this legacy issue became a key priority.

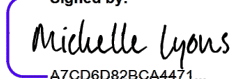
In response, the organisation initiated a service improvement plan focused on three main areas: reducing staffing costs, supporting staff wellbeing, and increasing income generation. Despite the challenges, 2024 proved to be a year of strong collective effort and shared purpose. The entire team worked with determination to stabilise the organisation and prepare it for a more sustainable future.

By the end of 2024 and with the appointment of a new CEO, we had achieved full cost recovery across all contracts, re-established focus on our five-year business plan, and begun exploring new avenues for income diversification. Staff wellbeing remains a key priority as we move through this period of change and into one of renewal.

Although the year was not without difficulty, it also marked a turning point. We have emerged from a period of uncertainty with a clearer understanding of our financial position, a stronger organisational structure, and renewed support from our staff, donors, grant funders, and partners. Their continued commitment has been invaluable.

We remain confident that the steps taken in 2024 have laid the foundation for long-term financial sustainability. With continued focus, we are well-positioned to reduce the historical deficit, increase income, and build a stronger, more resilient organisation.

Signed by:  
  
D94C117636FA42E...  
**Sarah Stead**  
Chair

Signed by:  
  
A7CD6D82BCA4471...  
**Michelle Lyons**  
CEO

## **LISTENING EAR (MERSEYSIDE)**

### **TRUSTEES' REPORT FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2025**

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The trustees are pleased to present their annual report for the year ended 31<sup>st</sup> March 2025.

The financial statements comply with the Charities Act 2011, Companies Act 2006, Accounting and Reporting by Charities; Statement of Recommended Practice (SORP 2019) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (as amended for accounting periods commencing from 1<sup>st</sup> January 2019).

#### **OBJECTIVES AND ACTIVITIES**

LE's charitable objects, which are set out in the Articles of Association are:

1. *The relief of persons in England and Wales who are in conditions of poverty, sickness and distress, with the purpose of relieving such persons.*
2. *To promote, organise and facilitate co-operation and partnership working between third sector, statutory and other relevant bodies in the achievement of the above purposes within the area of benefit.*

The Trustees have had regard to the Charity Commission guidance on Public Benefit requirements in setting the objectives.

#### **About Listening Ear**

##### **Listening Ear's Mission and Scope**

We believe in the transformative power of counselling and emotional support. Our mission is to help people of all ages who are affected by bereavement and loss to thrive - not just survive. We walk alongside people during these difficult life experiences, enabling them to discover and use their own resources towards improved mental health.

We focus our Counselling and / or Postvention support towards people whose mental health is being affected by bereavement and / or loss.

Within our definition of loss we currently work with victim survivors of domestic abuse and children and young people who are looked after by their local authority. During the five-years of this business plan we expect to work with a wider range of people within this scope, where we feel our skills and abilities are transferable and our models of working are appropriate. We introduce work with new beneficiary groups through a process of exploratory and pilot work.

##### **Our Inspiration, Commitment and Values**

We take a nurturing approach to everyone we work with and everyone who works for us, listening with compassion and responding with integrity to the needs of the individual.

##### **What our beneficiaries said about us this year:**

*'Has been a huge help. Having time and space to discuss things with someone who understands and is knowledgeable about suicide has been really valuable for me throughout my grieving.'* (Cheshire and Merseyside AMPARO)

*'The journey I have been on over the last 6 months has been really challenging, this service made me feel I wasn't alone and that my feelings were valid and heard.'* (Coventry and Warwickshire AMPARO)

*'I didn't know where else to turn, especially in the early days of loss and trauma. Knowing you were there if I needed you was immensely important and I'm extremely grateful.'* (Kent and Medway AMPARO)

*'I felt listening to and supported to be able to move on and consider additional means of support.'* (Lancashire AMPARO)

## **LISTENING EAR (MERSEYSIDE)**

### **TRUSTEES' REPORT FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2025**

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*'(SBLW) has been very supportive and very easy to talk to and very understanding. It was a great help and support to have her attend the inquest with us. (SBLW's) support and help is helping me get through the worst time ever and is helping me to cope.'* (Lincolnshire AMPARO)

*'Reassured that there was help out there I could access.'* (NCL AMPARO)

*'Progress was amazing I've progressed quite a lot considering I only had a few appointments as that's what I wanted and needed.'* (Staffs and Stoke AMPARO)

*'At such difficult time it was so good to be able to talk freely and not be judged.'* (South Yorkshire AMPARO)

*'Really good service, helped me understand what I do and how to overcome it.'* (Knowsley Adults Counselling)

*'I was happy with my support, and the fact that I did not feel I needed to complete the six weeks allotted. Indicates that the methodology is working. Thank you.'* (Knowsley Adults Counselling)

*'It's fun and I actually get listening to.'* (CYP Thrive)

*'I feel my daughter has come a long way in a short time she has been supported and enjoyed coming to weekly sessions she has been a lot more open with family members and there is no pressure to come and stay or even talk.'* (Parent/guardian Thrive)

*'I feel less stressed because I'm talking more about what's going on for me.'* (Children Looked After. Titanium)

*'My attitude at home has changed with my family, I am more mature now and I'm talking to my family more about how I feel. This has made home life better because it is calmer.'* (Children Looked After. Titanium)

*'Before I started I was unsure if it would help me and my situation but as soon as I began to trust (counsellor) and the things she would say to help I repeated to myself over and over and I then began to see it was helping me become stronger again.'* (Warwickshire Adults DiAmont Counselling)

*'It was good for me to build up confidence.'* (Warwickshire CYP DiAmont Counselling)

*'I feel my time has really helped me to identify what I need to work on, supported me to start making changes and made a big difference in how I'm feeling day to day.'* (Knowsley VIDA)

*'Been transformative for me. If possible get more people who are suffering to access your services. Thank you.'* (Liverpool VIDA)

*'Absolutely brilliant. Patient, supportive, professional, informative. The tools and techniques to manage and improve my mental health were clearly explained and if there was any uncertainty about anything it was clarified giving reassurance. I would not hesitate to recommend (counsellor) (Sefton VIDA)*

*'I have only positive feedback regarding my counsellor. She listened and understood my situation. I was given the space and support to talk openly and honestly. I felt safe in the space and trusted my counsellor very much. Over the six weeks I developed a very positive, trusting relationship and that was very important to me.'* (St Helens VIDA)

*'I feel so connected to the community.'* (Aftercare groups)

*'We're all on a journey to build our new normal, whatever will be will be. We'll never stop smiling or give up on each other, cos we are the FAB family' (Anthem for FAB – Friends After Bereavement group. Anthem written by the group.)*

## **LISTENING EAR (MERSEYSIDE)**

### **TRUSTEES' REPORT FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2025**

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*"Made a hard subject easier to listen to. The gap between day 1 and day 2 was beneficial, consecutive days would have been too heavy. Lots of great resources to use in various situations." (MINDSET)*

## **ACHIEVEMENTS, SERVICE DELIVERY AND PERFORMANCE FOR THE YEAR**

### **Listening Ear's Headline Impacts in 2024/2025**

- We received and processed 3971 new referrals, signposting people to other services if Listening Ear could not meet their needs.
- We provided practical and/or emotional support for 2897 people affected by bereavement or loss, including 917 people bereaved by suicide and 658 victim survivors of domestic abuse.
- Just under 1000 of our beneficiaries were children and young people under the age of 18.
- Our beneficiaries attended 11,913 Assessments and Counselling appointments delivered by Listening Ear's therapists.
- Our Suicide Bereavement Liaison Workers provided 11,486 appointments for people bereaved by suicide, offering them non-judgemental practical and emotional support. We also communicated with these beneficiaries through a further 3280 phone calls, 8096 SMSs and 1634 letters.
- We accompanied beneficiaries bereaved by suicide at 72 inquests.
- After Listening Ear's support, 86% of people experienced improved mental health and wellbeing (evidenced by recognised outcome systems: CORS, SWEMWEBS, GAD 7, PHQ-9 and CORE 10/34).
- We provided 156 Initial Briefings and Advice sessions reaching 3975 professionals and volunteers with information about the vital role of practical and emotional support for people bereaved by a suicide.
- We delivered 152 Community Response Plans, supporting people of all ages in workplaces and educational settings to cope with the traumatic loss of a colleague, student or friend to suicide.
- We delivered training to 119 professionals, deepening their understanding of the impacts of traumatic bereavement and domestic abuse, thereby enabling them to better support their own beneficiaries.
- We supported 13 people on their journey into the counselling workforce through training and supported work placements.

### **Service Delivery**

#### **Amparo: Support After Suicide**

Our Amparo service continued to enable us to help many more people bereaved by suicide with practical and emotional support. We were also able to provide advice and training to many more professionals in a range of relevant sectors.

We continued to deliver Amparo in Cheshire and Merseyside, Lancashire, South Yorkshire, Kent & Medway, Coventry & Warwickshire, Stoke and Staffordshire and our first in the London area covering the North Central boroughs. Thames Valley (Oxfordshire, Berkshire and Buckinghamshire), Lincolnshire and Mid & South Essex.

We also continued to develop our relationship with the Ministry of Defence to include work with the RAF as well as the British Army.

## **LISTENING EAR (MERSEYSIDE)**

### **TRUSTEES' REPORT FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2025**

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Our work within SHIP (Southampton, Hampshire, Isle of Wight and Portsmouth) ended in March 2025.

In total this year, we provided practical and emotional support, through 18,715 direct contacts (19,578 in 23/24), for:

- 1466 adults bereaved by suicide (23/24: 1341)
  - 47 children and young people bereaved by suicide (23/24: 59)
- Rates of people failing to attend (DNA) or cancelling face to face or telephone appointments with less than 24 hours' notice (CWO24) averaged at 5.67% for Amparo (23/24: 11.41%).

Outcomes:

- 86% of beneficiaries with paired scores showed an improvement in wellbeing (using the SWEMWEBS framework). (23/24: 86%)
- In feedback surveys, 96.1% of Amparo beneficiaries stated that they felt better (90.4%) or partly better (5.6%) after contact with Listening Ear. (23/24: 98%)
- 94.9% of beneficiaries were satisfied (10.1%) or very satisfied (84.8%) with the Amparo service. (23/24: 96%).

We delivered 152 Community Response Plans (CRP's) (23/24: 67) supporting groups of people within workplaces and educational establishments affected by a suicide. Our team provided specialist support, advice, guidance and coping strategies directly to 2453 individuals through CRPs (23/24: 1557); pupils and school staff, colleagues and managers, assisting survivors in the grief process. They liaised with Governing Bodies and Local Authorities, risk assessing for potential contagion and vulnerabilities and escalating the risk to enable people to access additional support if their needs were not appropriate to manage within Amparo.

The Amparo team also provided 156 Initial Briefing Advice sessions, reaching 3975 people. (23/24: 183 sessions reaching 3861 people).

#### **Counselling for Adults**

We continued to deliver our longstanding Counselling provision for adults affected by bereavement and loss in Knowsley and follow up Counselling for Amparo beneficiaries in Cheshire and Merseyside, Lincolnshire and Coventry & Warwickshire. Listening Ear continued to deliver a major contract providing all-age Counselling for victim survivors of domestic abuse in Warwickshire, and a grant-funded programme in Knowsley which also provided Counselling for perpetrators.

In total this year, we successfully delivered 5731 Adult Counselling appointments (23/24 5371) for:

- 373 adult victim survivors of domestic abuse (23/24: 360)
- 0 perpetrators of domestic abuse (23/24: 2)
- 286 adults affected by bereavement and / or loss, of which 109 were bereaved by suicide (23/24: 448)

Rates of Adults failing to attend Counselling appointments (DNA) or cancelling with less than 24 hours' notice (CWO24) fell this year, averaging at 13.05% (23/24: 16.18%), following improvement planning and the implementation of process maps across the counselling services.

Outcomes:

- 87% of adults with paired scores showed an improvement in wellbeing (Core-34 outcomes framework). (23/24: 91%)
- In feedback surveys, 98.6% of adult beneficiaries rated their overall experience with Listening Ear as excellent (87.1%) or good (11.5%). (23/24: excellent 79% and good 17%)

## **LISTENING EAR (MERSEYSIDE)**

### **TRUSTEES' REPORT FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2025**

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#### **Helplines**

Our Helpline Services in Halton and South Yorkshire, providing support to adults affected by bereavement ceased prior to the end of March 2024 so the Helpline service was not delivered within this FY.

#### **VIDA: Occupational Health Counselling**

We continued with our portfolio of Occupational Health Counselling for Knowsley Council, Liverpool City Council schools, Sefton Council, St Helens Council and Liverpool Mutual Homes.

In total this year, we successfully delivered 2373 Occupational Health Counselling appointments for 474 employees (23/24: 433). Referrals were received for people presenting with Anxiety, Stress, Depression, Bereavement, Divorce/Separation, Domestic Abuse and Suicide Bereavement.

Rates of Occupational health clients failing to attend Counselling appointments (DNA) or cancelling with less than 24 hours' notice (CWO24) averaged at 6.82% (23/24: 9.19%)

Outcomes:

- 96% of beneficiaries with paired scores showed an improvement in wellbeing (Core-34 outcomes framework). (23/24: 87%)
- In feedback surveys, 98.9% of beneficiaries rated their overall experience with Listening Ear as excellent (87.5%) or good (11.4%). 23/24: excellent 83% and good 16%

#### **Counselling for Children and Young People (CYP)**

We continued our innovation project in Knowsley, leading on the collaborative "No Wrong Door" approach for all CYP in Knowsley schools, working with CAMHS and Mental Health Support Teams. As well as coordinating and driving change on this contract, Listening Ear also delivers Counselling across a range of presenting issues, where this best meets the needs of a child or young person.

Our portfolio of work supporting CYP who are victim survivors of domestic abuse (DA) has continued to embed. In addition to our work in Knowsley, we deliver a major contract in Warwickshire as well as working with prioritised CYP in Warrington and St Helens.

We continued to develop our specialist practice with Children who are Looked After and their parents and carers which supports small numbers of families in St Helens in an intensive and flexible way.

In total this year, we successfully delivered 4098 CYP Counselling appointments (23/24 4263) for:

- 344 CYP affected by bereavement and/ or loss (23/24: 528), of which 105 were bereaved by suicide (23/24: 61)
- 25 children who are looked after by their local authority (23/24: 21)
- 390 CYP who are victim survivors of domestic abuse (23/24: 359)

Rates of CYP failing to attend Counselling appointments (DNA) or cancelling with less than 24 hours' notice (CWO24) fell this year, averaging at 9.05% (23/24: 11.46%), following improvement planning and the implementation of process maps across the counselling services.

Outcomes:

- 64% of CYP with paired scores showed an improvement in wellbeing (CORS and ORS outcomes frameworks) (23/24: 71%).
- In feedback surveys, 98.2% of CYP beneficiaries rated our service as fantastic (68.2%), great (13.2%) or good (16.8%) and 67.9% said they would tell a friend to come to Listening Ear if they needed help. (23/24: 98%)
- In parent / carer feedback surveys, 98.8% rated our service as excellent (74.4%), very good (18.6%) or good (5.8%). (23/24: 99%).

## **LISTENING EAR (MERSEYSIDE)**

### **TRUSTEES' REPORT FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2025**

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#### **Aftercare**

With generous support from the National Lottery, Masonic Charitable Trust, John Moores Foundation and Knowsley Stronger Communities Youth Fund, Emotional Youth Club (EYC) successfully provided a varied programme of positive group activities, in-person and online, for CYP in Knowsley, St Helens, Warrington and Warwickshire who had completed therapy with Listening Ear. CYP could also access 1:1 Mental Health Drop-in sessions if they were in crisis and needed a "top up".

63 CYP attended one or more EYC activities in 2024/25. In total we ran 21 group sessions, and 42 Mental Health Drop-ins. Individual journeys are complex, but outcomes demonstrate that EYC helps CYP sustain their mental health and wellbeing after therapy ends.

We continued to establish a full adult aftercare programme throughout 2024/25. In total 59 adults attended one or more sessions this year across our FAB, DiAmond, Amparo and VIDA aftercare groups.

We ran 51 Friendship after Bereavement (FAB) group sessions in total including 18 face-to-face sessions in Halewood and 33 online sessions. We held 5 one-to-one mental health drop-in sessions for FAB group members. A total of 26 clients were supported through this service during the period.

We continued to widen the reach of our DiAmond aftercare which launched in January 2024. 28 DiAmond (DA) group sessions were delivered online to attendees from across the Merseyside & Warwickshire area. We held 10 one-to-one mental health drop-in sessions for DiAmond group members. A total of 14 clients were supported through this service during the period.

We launched Aftercare groups for adults completing therapy with us through VIDA and Amparo services during 2024-25.

We delivered 25 VIDA group sessions online to attendees who had completed therapy sessions through our Occupational Mental Health services. We held 2 one-to-one mental health drop-in sessions for VIDA group members. A total of 14 clients were supported through this service during the period.

We delivered 23 Amparo group sessions online to attendees who had completed therapy sessions through our Amparo service. We held 10 one-to-one mental health drop-in sessions for Amparo group members. A total of 5 clients were supported through this service during the period.

#### **MINDSET, Training and Workforce Development**

MINDSET continued to provide an invaluable resource, enabling Listening Ear to grow our own workforce and promote better awareness in our partner sectors. Our training programmes are becoming increasingly symbiotic with our direct delivery and we are building MINDSET into new projects wherever we can.

- We delivered three Bridging Courses this year. One course was offered to internal Listening Ear Counsellors currently working within our adult service who had expressed an interest in working with children and young people. We also invited expressions of interest to Counselling Students currently completing their adult counselling placements with Listening Ear and we extended the course to external, qualified counsellors. The other 2 Bridging Courses were offered to trained Counsellors and professionals working within organisations that provided mental health support to children and young people within the Hampshire regions.
- We provided supported work placements for 3 trainee Counsellors, enabling them to build up their clinical work with adult clients in a highly supported context. 3 of these students went on to be employed by Listening Ear after their courses were complete.

## **LISTENING EAR (MERSEYSIDE)**

### **TRUSTEES' REPORT FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2025**

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- We provided two 2 day courses to enable professionals to understand the Impact, and to provide support to CYP Following a death by suicide. These courses were delivered to multi agency professionals working within the Hampshire region.
- In December 2024 MINDSET provided Wellbeing Mental Health Awareness Training. The focus of this training was to promote health and wellbeing alongside other external providers. This event was organised with Public Health and was attended by a number of services including Listening Ear, MYA, CGL, and City Health Care Partnership (Stop Smoking Team). As part of delivering the mental health training to students and teachers. A total of 119/200 evaluations were completed for our sessions. All evaluations received showed improvement in their understanding of mental health
- Two 2 day training courses on the Impact of Bereavement and sudden death on CYP- 'No time for Goodbye' were delivered to multi agency professionals working within schools, mental health agencies, service providers within the Hampshire region. 100% of respondents answered "Yes" when asked "Do you feel able to work therapeutically with CYP aged 4-18 affected by bereavement and loss?"

#### **Summary of training:**

3 CYP Diploma Students received ongoing training and placement support during this reporting quarter.

In total 215 children and young people received mental health awareness training and bereavement group support from MINDSET during this reporting period.

In total 119 multi- agency professionals received training from MINDSET during this reporting quarter.

#### **Strategic Report**

2024/25 represents the second year of delivery against Listening Ear's new Business Plan. The plan was developed through a series of workshops with the whole staff team and Board members and involved revisiting our mission and values as well as our scope leading to a new vision for the next five years.

#### **Our Vision for the next 5 years**

- ✦ After an intense period of significant expansion, we will undertake a focused period of consolidation, strengthening our foundations to support further growth.
- ✦ We will explore the spaces around and between our existing services to activate a full spectrum of support for individuals of all ages experiencing bereavement and loss.
- ✦ We will seek opportunities to reach out to new beneficiaries, UK wide, where we feel our high quality models are compatible with commissioners' ambitions.
- ✦ We will build capacity, fulfilling our ambition to support the whole learning journey of all-age Counsellors, developing our existing offer to provide accredited pathways from introduction through to specialism, linked to meaningful work experience with best practice baked in.

#### **Strengthening our Foundations:**

We have directed significant energy towards four foundational pieces of work that will enable us to go from strength to strength:

- ✦ **We will develop and implement a new People Plan, appropriate for an organisation of our scale, which better reflects our values and maximises our most valuable asset – our amazing team of staff and volunteers.**

Progress in Year 2:

During year 1 we embedded a new staff structure, enabling improved line management, CPD and internal communication. Policies and processes were updated with particular focus on the

## **LISTENING EAR (MERSEYSIDE)**

### **TRUSTEES' REPORT FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2025**

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fundamentals, facilitated by a new online HR system (Safe HR).

Progress in Year 2 has involved reviewing the staff structure from the top down with a focus on strong foundations within the organisation to increase stability moving forward. We have worked with external consultants to maximise staff wellbeing and are in the process of developing a new people plan throughout year 3.

-  **We will develop and implement a Digital Plan to continue our excellent progress in using technology to improve all aspects of our work, in particular the accessibility and efficiency of our services and the way we measure and report our impact.**

Progress in Year 2:

This year we continued to prepare for moving our operations into the Cloud throughout year 3.

-  **We will put processes in place towards ensuring that Listening Ear delivers a No Wrong Door approach for anyone who is referred to us, collaborating with partners to make this possible.**

Progress in Year 2:

Throughout year 2 we focussed on our work as the lead partner for the Knowsley Open Gateway Service (KOGS) KOGS is a group of mental health support agencies working with children and young people based in Knowsley. We are here to guide CYP and their families through the various mental health services available in Knowsley, helping them find the right support, right when they need it. Our aim is to create a 'No Wrong Door' offer and response to ensure quick and easy access to the full range of need.

Listening Ear currently operate a 'No Wrong Door' approach and have been working in this way for a while now, so we are proud to announce that we are a partner in the KOGS collaborative. KOGS is due to go live in August 2025, Year 3.

-  **We will ensure that our services are inclusive and accessible through a thorough process of scrutiny and response.**

Progress in Year 2:

During Year 2 we organised various training opportunities to ensure inclusivity and accessibility of services. Inclusive Leadership training was delivered by Diversiti UK, and the Margaret Clitheroe Trust trained staff in the best practice when working with Gypsy, Roma and Traveller communities.

#### **Full Spectrum:**

The most impactful gaps between and around services will be addressed, in collaboration with our beneficiaries. Links, crossovers and symbioses between existing services and specialisms will be strengthened to activate new/hybrid/adapted services addressing bereavement, and loss.

-  **We will remodel our over-subscribed counselling services.**

*Progress in Year 2:*

The focus this year was on consistency, safeguarding and ensuring clients were referred to relevant services in a timely manner. We refocused on professional autonomy within our staffing structure, enabling staff to identify client needs from the moment a referral was received. During triage, assessment and through to sessions we worked as a team to ensure all clients met our mild to moderate remit, that our safeguarding process was followed with the viewpoint of safeguarding being everyone's concern and that clients were referred on to the best service to support them at the first opportunity. This allowed us to maintain our no wrong door approach and ensured clients received the right support at the right time. Rather than sitting on an over-subscribed waiting list for an assessment to determine suitability, clients were referred on at the point of entry during triage if this was required. This will continue into the next period.

## **LISTENING EAR (MERSEYSIDE)**

### **TRUSTEES' REPORT FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2025**

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- ✦ We will implement Counsellor facilitated aftercare, embedded across all services, offering group interventions of different lengths and depths, with clear step down plans.**

Progress in Year 2:

After conducting a thorough audit of the impact of Emotional Youth Club as a successful aftercare model during year 1, we developed adult aftercare groups for individuals who have completed counselling with Listening Ear.

This year we were also successful in our application for National Lottery Community Funding. This secured funding provided us with the opportunity to develop our Aftercare programme. We recruited into the post of Aftercare Projects and Partnerships Manager in January 2024. This management position is intended to produce a plan of action, involving meeting with beneficiaries and working towards providing an Aftercare programme that is co-developed, identifying barriers to engagement with a focus on removing these barriers and improving engagement.

- ✦ *We will relaunch Lunar, a programme of advocacy and training to promote and enable cross-agency pre-bereavement support for CYP with family members who are terminally ill.***

No progress in Year 2 – planned for Year 3 onwards:

We have recently met with local commissioners to share our vision for a pre-bereavement service and are in the process of trying to secure funding in order to make this vision a reality in year 3.

- ✦ *We will seek opportunities to pilot new services within our identified scope where we feel our skills, experience and resources can make a difference to our target beneficiaries. This might include miscarriage, infant loss and attempted suicide.***

No progress in Year 2 – planned for Year 3 onwards

#### **Reaching Out:**

We believe that people across the UK deserve the best possible support in their time of need. Where we are confident that our service is the best fit for communities and commissioners, we will strive to reach more people with our well-developed models:

- ✦ We will continue to grow the footprint of Amparo, our suicide-Postvention programme, aiming to increase our coverage to provide practical and emotional support to the UK population.**

Progress in Year 2:

During year 1 we successfully tendered for two new Amparo contracts, in North Central London (covering Barnet, Camden, Enfield, Haringey and Islington) and in Stoke and Staffordshire. We also won the tenders to continue our contract in South Yorkshire and secured extensions to Amparo contracts in Lancashire, Kent, Thames Valley and Hampshire.

Our contract with the Ministry of Defence has been formalised to provide Amparo support to the British Army, extending our support to include RAF personnel.

During year 2 we have developed our pilot with British Transport Police to provide a Gateway service for Postvention support across England. This pilot has been a success, and while no funding has been in place for this pilot during year 3 we intend to develop this further with secured funding. We also aim to explore providing this Gateway support to other services across Britain.

- ✦ We will seek opportunities to deliver BACP accredited counselling for more people of all ages experiencing traumatic bereavement and loss or who are victim survivors of domestic abuse.**

## LISTENING EAR (MERSEYSIDE) TRUSTEES' REPORT FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2025

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### Progress in Year 2:

Throughout Year 2 we have worked towards tightening our referral criteria and maintaining our mild to moderate remit. We have worked closely with our own staff and external partners within delivery areas to ensure that we are reaching the right beneficiaries with our support. We continue to advocate for the inclusion of counselling budgets in more Amparo contracts.

### Building Capacity:

At the heart of Listening Ear is a highly experienced team with skills to share. We will use this resource to build capacity within our organisation, our sector and adjacent sectors, to the ultimate benefit of our target beneficiaries. We will:

- ✦ *We will build on our success in establishing Level 4 and 5 learning pathways for Counsellors, developing and launching Level 2 and 3 courses so we can recruit a more diverse future workforce, train them in the unique Listening Ear way from the start of their careers and support their continuing professional development.*

No progress in Year 2 – planned for Year 3 onwards

- ✦ We will develop and promote a suite of training suitable for professionals from statutory organisations, other charities and the corporate sector which enable them better to support the mental health needs of the beneficiaries they work with and/or staff in their teams.

No progress in Year 2 – planned for Year 3 onwards

Underpinning our delivery of the 12 objectives is important work relating to the profile of Listening Ear and our approach to Income Generation.

### Profile

In Year 2 of the Business Plan delivery we continued to focus largely on strategic planning in relation to communications and advocacy whilst continuing to improve the quality and consistency of our marketing collateral.

- ✦ We carried out the work needed to create a single entrance point for the Knowsley CYP Mental Health Collaborative gateway and commissioned this from Bread Media, with input from stakeholders and CYP. We raised funding from Merseycare towards the cost of implementation.

Significant progress made in Year 2 and completed early in Year 3. This went live in August 2025.

- ✦ We updated and improved marketing collateral for Amparo to provide consistency of awareness raising provision across all areas.

Ongoing

- ✦ Staff continue to attend a range of conferences, market engagements and awareness raising events to ensure that Listening Ear's services maintain profile within our sector, with commissioners and within the communities where we work.

Ongoing

### Income generation:

When looking at income generation in Year 2 we have focussed on:

- New contracts. We have opened up discussions with industry contacts within the Merseyside area to actively explore tender opportunities.
- Grant funding. We have completed a grant funding research report, and developed a programme of bids. On the back of this report we have submitted bids in Year 2 and this will be ongoing throughout Year 3.

## **LISTENING EAR (MERSEYSIDE)**

### **TRUSTEES' REPORT FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2025**

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- Corporate partners. In Year 2 we worked on a recovery plan focussing on engaging with targeted corporate partners to secure income via partnerships, sponsorships and foundations. During Year 2 we reviewed opportunities with previous supporters and this will be ongoing through Year 3.

#### **Tenders and Contracts:**

In Year 2 we reviewed our existing contract portfolio, scrutinising current contracts and cost modelling.

- We renegotiated current contracts to achieve full cost recovery in Year 2.
- This step will be ongoing in Year 3 as various contracts come up for tender in order to ensure that any growth is sustainable.
- Any contracts identified as loss –making will cease to ensure all are profitable.

#### **Operational Strategy:**

Year 2 involved a review of service delivery and efficiencies.

- With an aim to move into Year 3 with information gained in Year 2 work is underway to improve internal service alignment between clinical and non-clinical services.
- Across each team / department a review of how services are delivered is currently being carried out to identify & implement cost reductions
- Protected time for clinical staff is to be reduced by 50% in Year 3.
- Methods to reduce client waiting list levels will be implemented during Year 3.

#### **Revenue Budget Expenditure:**

- Operating costs were scrutinised in Year 2 and a VETO was implemented on all non-essential spending throughout Year 3 (i.e. Not front line operational)

#### **Asset Rationalisation:**

- Discussions were carried out in Year 2 around generating income and reducing costs.
- We identified that our building in Whiston was costing us significantly, and that we had another premises in Halewood that we were underutilising for service delivery, and which had considerably less running costs. During Year 3 we will work on the sale of the building in Whiston and the relocation of all staff to Halewood.

#### **Resource Planning:**

During Year 2 we focussed on 3 areas in relation to resource planning:

- Organisational Structure. With a change in management during Year 2 we focussed on our staff modelling restructure. During Year 3 we will be continuing to develop & implement a restructure to streamline the charity and improve effectiveness. Restructure work started in Year 2 with vacant posts being removed and not replaced.
- Vacancies. During Year 2 we implemented a freeze on all non-essential vacancies (i.e. not front-line) Vacant posts will be recruited in to during Year 3 on a case by case basis.
- Sickness Absence. During Year 2 we experienced increased sickness absence rates. HR have been in the process of reviewing our sickness absence policies and this will continue into Year 3.

#### **Donations and Grants received**

Our thanks are due to all those individuals and organisations that made donations and provided grants to Listening Ear within this reporting period. All contributions were gratefully received and as you can see from this report, were wisely invested in the services provided at Listening Ear, Thank you.

## **LISTENING EAR (MERSEYSIDE)**

### **TRUSTEES' REPORT FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2025**

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#### **Risk Assessment**

The main risks, to which the charitable company is exposed, as identified by the Trustees, have been considered and systems are in place to mitigate those risks. A full business continuity plan has been in place since 2013 and is regularly updated. This enables all stakeholders to be fully informed as to when it needs to be activated and the individual actions required.

#### **FINANCIAL REVIEW**

Total income in the year was £2,740,904 (2024: £2,660,952) of which £179,700 (2024: £221,755), related to funding for projects upon which restrictions are placed.

Total expenditure in the year was £3,017,274 (2024: £2,767,662), leaving a deficit for the year of £276,370 (2024: Deficit £106,710).

At 31<sup>st</sup> March 2025 the charitable company's reserves stood at £891,682 (2024: £1,168,052) of which £422,393 (2024: £406,362) represented restricted funds.

#### **Reserves Policy**

The trustees have agreed a reserves policy of three months' operating costs and Listening Ear are working towards this financial target through strict financial control and increased revenues from unrestricted sources to include the sales of goods and services to third party organisations.

Listening Ear continues to work towards realising this ambition, as a measure of good governance. The board approve an annual budget that is then implemented by staff within Listening Ear, making every effort to identify appropriate cost savings and income generation opportunities.

At the end of the financial year, unrestricted funds totalled £469,289 of which £51,564 is represented by tangible assets, £2,950 represented by intangible assets, leaving surplus free reserves of £414,775 (2024: surplus £687,782). The charitable company has set aside designated funds of £159,026 (Breakdown see note 14) and requires £713,401 for three months' running costs, total of £872,427.

The trustees at Listening Ear are aware of this shortfall, please refer to strategic plan above for details on how they intend to reduce this shortfall.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

The organisation is a charitable company limited by guarantee, incorporated on 15<sup>th</sup> November 2006 and registered as a charity on 20<sup>th</sup> December 2006. The Governing Instruments under which the charitable company operates comprise the Memorandum and Articles of Association together with the policies made from time to time by the trustees.

In the event of the company being wound up members are required to contribute an amount not exceeding £1. Listening Ear is run by an overall active team of directors and all have voting rights. This team form the Executive Committee of Listening Ear and we are delighted to have a cross section of backgrounds, experiences and skills that inform the strategic direction of all our services.

The Executive Committee meets on a quarterly basis, with any additional meetings as required. The directors are elected members and have a responsibility to act in the best interest of Listening Ear. They are responsible for the organisation's governance, sustainability and accountability.

**LISTENING EAR (MERSEYSIDE)**  
**TRUSTEES' REPORT FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2025**

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**REFERENCE AND ADMINISTRATIVE DETAILS**

|                          |                                                                                                                        |                                           |
|--------------------------|------------------------------------------------------------------------------------------------------------------------|-------------------------------------------|
| <b>Name</b>              | Listening Ear (Merseyside)                                                                                             |                                           |
| <b>Company Number</b>    | 05999650                                                                                                               |                                           |
| <b>Charity Number</b>    | 1117324                                                                                                                |                                           |
| <b>Registered Office</b> | St Nicholas Centre, 70 Church Road, Halewood, Liverpool, L26 6LB                                                       |                                           |
| <b>Trustees</b>          | Keith Bennet                                                                                                           | (Resigned 20 November 2024)               |
|                          | Karl J Connor                                                                                                          |                                           |
|                          | Patricia Ann Farrell                                                                                                   | (Resigned 22 <sup>nd</sup> December 2025) |
|                          | Heidi E Hunt                                                                                                           |                                           |
|                          | Sarah Stead                                                                                                            |                                           |
|                          | Roderick P MacGregor Thomson                                                                                           |                                           |
| <b>Accountants</b>       | Liverpool Charity and Voluntary Services,<br>151 Dale Street,<br>Liverpool<br>L2 2AH                                   |                                           |
| <b>Auditors</b>          | Mitchell Charlesworth (Audit) Limited<br>Suites C, D, E & F<br>The Plaza<br>100 Old Hall Street<br>Liverpool<br>L3 9QJ |                                           |
| <b>Bankers</b>           | HSBC,<br>99-101 Lord Street,<br>Liverpool<br>L2 6PG                                                                    |                                           |

**Disclosure of information to auditor**

In so far as the trustees are aware, there is no relevant audit information of which the charity's auditors are unaware. Additionally, the trustees have taken all necessary steps that they ought to have taken as trustees in order to make themselves aware of all the relevant information and to establish that the charity's auditors are aware of that information.

**Auditor**

Mitchell Charlesworth (Audit) Limited (formerly known as BWM) were appointed as auditor to the company and a resolution proposing that they be re- appointed will be put at a general meeting.

**Small company provisions**

These accounts have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

**Signed on behalf of the Board of Trustees**

  
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**Sarah Stead, Chair of the Executive Committee**

**Dated:**        29 January 2026  
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## **LISTENING EAR (MERSEYSIDE)**

### **STATEMENT OF TRUSTEES RESPONSIBILITIES**

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The Trustees, who are also the directors of Listening Ear (Merseyside) for the purpose of company law, are responsible for preparing the Trustees Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice)

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing those financial statements, the trustees should follow best practice and:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principle in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue as a going concern;
- state whether applicable UK accounting standards have been followed, subject to any material departure disclosed and explained in the financial statements.

The Trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

# **INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF LISTENING EAR (MERSEYSIDE)**

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## **Opinion**

We have audited the financial statements of Listening Ear (Merseyside) (the 'charity') for the year ended 31 March 2025 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2025 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

## **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

## **Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

## **Other information**

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

## **Opinions on other matters prescribed by the companies Act 2006**

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

# **INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF LISTENING EAR (MERSEYSIDE)**

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The information given in the trustees' report, which includes the directors report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with financial statements; and

The directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

## **Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to Companies Act 2006 require us to report to you if, in our opinion:

- Adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- The financial statements are not in agreement with accounting records and returns; or
- Certain disclosures of trustees' remuneration specified by law are not made; or
- We have not received all the information and explanations we require for our audit; or
- The trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees report and from the requirement to prepare a strategic report.

## **Responsibilities of trustees**

As explained more fully in the statement of trustees' responsibilities, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to cease operations, or have 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 assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

## **The extent to which the audit was considered capable of detecting irregularities, including fraud**

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

## **INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF LISTENING EAR (MERSEYSIDE)**

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- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the charity through discussions with trustees and other management;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charity, including the Companies Act 2006, taxation legislation and data protection, anti-bribery, employment and health and safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance; and
- enquiring of management as to actual and potential litigation and claims.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the trustees and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities is available on the Financial Reporting Council's website at: [https:// www.frc.org.uk/auditorsresponsibilities](https://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

### **Use of our report**

This report is made solely to the company's members, as a body, in accordance with chapter 3 of part 16 of the Companies Act 2006.

## **INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF LISTENING EAR (MERSEYSIDE)**

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Our audit work has been undertaken so that we might state to the charitable 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 responsibility to anyone other than the company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Signed by:

*Anita Mason*

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**Anita Mason BA (Hons) BFP FCA (Senior Statutory Auditor) for and on behalf of Mitchell  
Charlesworth (Audit) Limited**

**Accountants  
Statutory Auditor**

30 January 2026

.....  
Suites C, D, E & F  
The Plaza  
100 Old Hall Street  
Liverpool  
L3 9QJ

**LISTENING EAR (MERSEYSIDE)****STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME & EXPENDITURE)  
FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2025**

| Current financial year                                 | Notes        | Unrestricted<br>Funds<br>2025 | Restricted<br>Funds<br>2025 | Total<br>Funds<br>2025 | Total<br>Funds<br>2024 |
|--------------------------------------------------------|--------------|-------------------------------|-----------------------------|------------------------|------------------------|
| <b>Income and endowments from:</b>                     |              | £                             | £                           | £                      | £                      |
| Donations and legacies                                 | 3a           | 21,518                        | -                           | 21,518                 | 13,813                 |
| Charitable activities                                  | 3b           | 2,506,581                     | 178,337                     | 2,684,918              | 2,627,525              |
| Other trading activities                               | 3c           | 474                           | -                           | 474                    | 215                    |
| Investments                                            | 3d           | 8,423                         | -                           | 8,423                  | 9,899                  |
| Other Income                                           | 3e           | 24,208                        | 1,363                       | 25,571                 | 9,500                  |
| <b>Total income</b>                                    |              | <b>2,561,204</b>              | <b>179,700</b>              | <b>2,740,904</b>       | <b>2,660,952</b>       |
| <b>Expenditure on:</b>                                 |              |                               |                             |                        |                        |
| Charitable Activities                                  | 4            | 2,853,605                     | 163,669                     | 3,017,274              | 2,767,662              |
| <b>Total expenditure</b>                               |              | <b>2,853,605</b>              | <b>163,669</b>              | <b>3,017,274</b>       | <b>2,767,662</b>       |
| <b>Net (expenditure)/Income, net movement in funds</b> |              | <b>(292,401)</b>              | <b>16,031</b>               | <b>(276,370)</b>       | <b>(106,710)</b>       |
| Total funds brought forward                            | 14,15        | 761,690                       | 406,362                     | 1,168,052              | 1,274,762              |
| <b>Total funds carried forward</b>                     | <b>13-15</b> | <b>469,289</b>                | <b>422,393</b>              | <b>891,682</b>         | <b>1,168,052</b>       |

The notes on pages 25 to 37 form part of these accounts.

All the above amounts relate to continuing the activities of the charitable company.

The Statement of financial activities also complies with the requirements for an income and expenditure account under the companies Act 2006.

**LISTENING EAR (MERSEYSIDE)****STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME & EXPENDITURE)  
FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2025**

| Prior financial year                                    | Notes        | Unrestricted<br>Funds<br>2024 | Restricted<br>Funds<br>2024 | Total<br>Funds<br>2024 |
|---------------------------------------------------------|--------------|-------------------------------|-----------------------------|------------------------|
| <b>Income and endowments from:</b>                      |              | £                             | £                           | £                      |
| Donations and legacies                                  | 3a           | 13,813                        | -                           | 13,813                 |
| Charitable activities                                   | 3b           | 2,405,770                     | 221,755                     | 2,627,525              |
| Other trading activities                                | 3c           | 215                           | -                           | 215                    |
| Investments                                             | 3d           | 9,899                         | -                           | 9,899                  |
| Other Income                                            | 3e           | 9,500                         | -                           | 9,500                  |
| <b>Total income</b>                                     |              | <b>2,439,197</b>              | <b>221,755</b>              | <b>2,660,952</b>       |
| <b>Expenditure on:</b>                                  |              |                               |                             |                        |
| Charitable Activities                                   | 4            | 2,551,048                     | 216,614                     | 2,767,662              |
| <b>Total expenditure</b>                                |              | <b>2,551,048</b>              | <b>216,614</b>              | <b>2,767,662</b>       |
| <b>Net (expenditure)/ income, net movement in funds</b> |              | <b>(111,851)</b>              | <b>5,141</b>                | <b>(106,710)</b>       |
| Total funds brought forward                             | 14,15        | 873,541                       | 401,221                     | 1,274,762              |
| <b>Total funds carried forward</b>                      | <b>13-15</b> | <b>761,690</b>                | <b>406,362</b>              | <b>1,168,052</b>       |

**LISTENING EAR (MERSEYSIDE)**  
**BALANCE SHEET AT 31<sup>ST</sup> MARCH 2025**

**Company Number 05999650**

|                                                | Notes | 31 <sup>st</sup> March 2025 |                | 31 <sup>st</sup> March 2024 |                  |
|------------------------------------------------|-------|-----------------------------|----------------|-----------------------------|------------------|
|                                                |       | £                           | £              | £                           | £                |
| <b>Fixed assets</b>                            |       |                             |                |                             |                  |
| Tangible fixed assets                          | 6     |                             | 427,970        |                             | 454,404          |
| Intangible fixed assets                        | 7     |                             | 2,950          |                             | 4,603            |
|                                                |       |                             | <u>430,920</u> |                             | <u>459,007</u>   |
| <b>Current assets</b>                          |       |                             |                |                             |                  |
| Debtors                                        | 8     | 326,899                     |                | 515,684                     |                  |
| Cash at bank and in hand                       |       | 376,321                     |                | 539,277                     |                  |
|                                                |       | <u>703,220</u>              |                | <u>1,054,961</u>            |                  |
| <b>Current liabilities</b>                     |       |                             |                |                             |                  |
| Creditors: amounts falling due within one year | 9     | (239,458)                   |                | (345,916)                   |                  |
|                                                |       | <u></u>                     |                | <u></u>                     |                  |
| <b>Net current assets</b>                      |       |                             | <u>463,762</u> |                             | <u>709,045</u>   |
| <b>Total assets less current liabilities</b>   |       |                             | <u>894,682</u> |                             | <u>1,168,052</u> |
| <b>Provisions for Liabilities</b>              | 11    |                             | (3,000)        |                             | -                |
|                                                |       |                             | <u></u>        |                             | <u></u>          |
| <b>Net Assets</b>                              |       |                             | <u>891,682</u> |                             | <u>1,168,052</u> |
|                                                |       |                             | =====          |                             | =====            |
| <b>Funds:</b>                                  |       |                             |                |                             |                  |
| Unrestricted funds                             | 14    |                             | 310,263        |                             | 421,276          |
| Unrestricted funds- Designated                 | 14    |                             | 159,026        |                             | 340,414          |
| Restricted funds                               | 15    |                             | 422,393        |                             | 406,362          |
|                                                |       |                             | <u>891,682</u> |                             | <u>1,168,052</u> |
|                                                |       |                             | =====          |                             | =====            |

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies' regime and in accordance with FRS102 Charities SORP.

29 January 2026

Approved by the Board on ..... and signed on their behalf by:

Signed by:

*Sarah Stead*

D94C117636FA42E...

**Sarah Stead**  
**Director and Chair**

# LISTENING EAR (MERSEYSIDE)

## STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2025

|                                                             | Note | 31 <sup>st</sup> March 2025 |           | 31 <sup>st</sup> March 2024 |           |
|-------------------------------------------------------------|------|-----------------------------|-----------|-----------------------------|-----------|
|                                                             |      | £                           | £         | £                           | £         |
| <b>Cash flows from operating activities</b>                 |      |                             |           |                             |           |
| Cash (used)/generated from operations                       | 18   |                             | (171,379) |                             | (419,862) |
| <b>Investing activities</b>                                 |      |                             |           |                             |           |
| Purchase of tangible fixed assets                           |      |                             | ( )       |                             | (15,641)  |
| Purchase of intangible fixed assets                         |      |                             | (-)       |                             | (-)       |
| Interest received                                           |      |                             | 8,423     |                             | 9,899     |
|                                                             |      |                             | -----     |                             | -----     |
| <b>Net cash generated from investing activities</b>         |      |                             | 8,423     |                             | (5,742)   |
| <b>Net cash generated from financing activities</b>         |      |                             | -         |                             | -         |
|                                                             |      |                             | -----     |                             | -----     |
| <b>Net increase/(Decrease) in cash and cash equivalents</b> |      |                             | (162,956) |                             | (425,604) |
| Cash and cash equivalents at beginning of year              |      |                             | 539,277   |                             | 964,881   |
|                                                             |      |                             | -----     |                             | -----     |
| <b>Cash and cash equivalents at end of year</b>             |      |                             | 376,321   |                             | 539,277   |
|                                                             |      |                             | =====     |                             | =====     |

### Represented by:

|                          | 31 <sup>st</sup> March 2025 | 31 <sup>st</sup> March 2024 |
|--------------------------|-----------------------------|-----------------------------|
|                          | £                           | £                           |
| Cash at bank and in hand | 376,321                     | 539,277                     |
|                          | =====                       | =====                       |

**LISTENING EAR (MERSEYSIDE)****NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR END 31<sup>ST</sup> MARCH 2025**

---

**1. Limited Liability**

Listening Ear (Merseyside) is a private company limited by guarantee, Incorporated in England and Wales (Registration number 05999650) and a registered charity (registration number 1117324). In the event of the charity being wound up each member's liability is limited to £1. The registered office is St Nicholas Centre, 70 Church Road, Halewood, Liverpool, L26 6LB

**2. Accounting Policies****Basis of accounting**

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (SORP 2019) (as amended for accounting periods commencing from 1<sup>st</sup> January 2019), Charities Act 2011 and the Companies Act 2006.

Listening Ear (Merseyside) meets the definition of a public benefit entity under FRS 102.

The accounts are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

**Going concern**

At the time of approving the accounts, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future.

The trustees recognise the shortfall in unrestricted reserves and to address this, they have developed a 5 year business plan, which is detailed in the trustees annual report on page 9. This plan includes income generation and managing expenditure with the aim to counteract the reserves shortfall.

Thus the trustees continue to adopt the going concern basis of accounting in preparing the accounts.

**Fund accounting**

Unrestricted funds are the Charitable Company's free reserves available for the trustees to apply in accordance with the charitable company's charitable objectives.

Restricted funds are subject to specific restrictive conditions imposed by the donor. All restricted funds are accounted for as restricted income and expenditure for the purposes is charged to the fund.

Designated funds are the Charitable Company's unrestricted funds which have been set aside by the trustees for specific purposes.

**Income recognition**

All income is recognised once the charity has entitlement to the income, there is sufficient certainty of receipt and so it is probable that the income will be received, and the amount of income receivable can be measured reliably.

Donations and legacies comprise of donations and general grants which are recognised in the accounts when received, with the exception of known legacies which are accounted for when their receipt is certain.

## **LISTENING EAR (MERSEYSIDE)**

### **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR END 31<sup>ST</sup> MARCH 2025**

---

Income from charitable activities is recognised on an accruals basis. Grants receivable are recognised on the date on which their unconditional payment is confirmed by the donor. Income from counselling services are recognised on completion of the delivered service.

Income from investment relates to bank interest received and is recognised when the amount is certain.

#### **Expenditure recognition**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charitable company to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses, including support costs and governance costs, are allocated or apportioned to the applicable expenditure headings in the Statement of Financial Activities. Support and governance costs are applied to unrestricted funds unless specifically included in the restrictions, as specified by the donor.

Expenditure on charitable activities relate to the operation of the charity comprising of direct charitable expenditure to meet the objectives of the charitable company. Support and governance costs relate to the management and operation of the organisation and also compliance with constitutional and statutory requirements in producing the annual report. These are dealt with in the Statement of Financial Activities when payment has been approved by the charitable company.

#### **Tangible fixed Assets**

Capital expenditure is stated in the balance sheet at cost less accumulated depreciation. All capital expenditure of £500 and above are treated as fixed assets. Depreciation is provided to write off the cost of each asset over its expected useful life as below:

|                          |                                                                                                 |
|--------------------------|-------------------------------------------------------------------------------------------------|
| Computer & Equipment     | 20% per annum straight line basis                                                               |
| Fixtures & Fittings      | 20% per annum straight line basis                                                               |
| Freehold Land & Property | 2% per annum straight line basis on building and Improvements elements and Nil on freehold land |

#### **Intangible fixed Assets**

Capital expenditure is stated in the balance sheet at cost less accumulated amortisation. All capital expenditure of £500 and above are treated as fixed assets. Amortisation is provided to write off the cost of each asset over its expected life.

|               |                                   |
|---------------|-----------------------------------|
| Website Costs | 20% per annum straight line basis |
|---------------|-----------------------------------|

#### **Cash and cash equivalents**

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts.

#### **Financial instruments**

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

## **LISTENING EAR (MERSEYSIDE)**

### **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR END 31<sup>ST</sup> MARCH 2025**

---

#### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the company transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained, but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

#### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

#### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### **Taxation**

Income and gains are exempt from taxation as they are received and applied for charitable purposes only. The charitable company benefits from various exemptions from taxation afforded by tax legislation and is not liable to corporation tax on income or gains falling within those exemptions.

#### **Pension**

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in independently administered funds.

Contribution payments are charged to the SOFA. Any amounts not paid are shown in accruals as a liability in the balance sheet

#### **Employee benefits**

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when there is a clear decision or commitment to terminate the employment or provide such termination benefits.

#### **Leases**

Payments made under operating leases, including any lease incentives received, are charges to profit or loss on a straight line basis over the term of the relevant lease except where another more systematic basis is more representative of the time pattern in which economic benefits from the leases asset are consumed.

**LISTENING EAR (MERSEYSIDE)****NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR END 31<sup>ST</sup> MARCH 2025****Critical accounting estimates and judgements**

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an on-going basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

**Deferred Income**

The trustees require senior management to review the contracts and grants being performed over multiple periods and to ensure that income is released only when appropriate and earned. Where cash has been received in advance of it being earned then it is retained in the Balance Sheet as Deferred income.

**3. Income and endowments from**

|                                  | <b>Unrestricted<br/>Funds<br/>2025<br/>£</b> | <b>Restricted<br/>Funds<br/>2025<br/>£</b> | <b>Total<br/>Funds<br/>2025<br/>£</b> | <b>Total<br/>Funds<br/>2024<br/>£</b> |
|----------------------------------|----------------------------------------------|--------------------------------------------|---------------------------------------|---------------------------------------|
| <b>a. Donations and Legacies</b> |                                              |                                            |                                       |                                       |
| Donations                        | <b>21,518</b>                                | <b>-</b>                                   | <b>21,518</b>                         | <b>13,813</b>                         |
|                                  | <b>=====</b>                                 | <b>=====</b>                               | <b>=====</b>                          | <b>=====</b>                          |

In 2024 donations were unrestricted funds

| <b>b. Charitable activities</b>                  | <b>£</b>         | <b>£</b>       | <b>£</b>         | <b>£</b>         |
|--------------------------------------------------|------------------|----------------|------------------|------------------|
| BBC Children In Need                             | -                | 38,289         | 38,289           | 37,727           |
| Counselling Services                             | 2,506,581        | -              | 2,506,581        | 2,398,470        |
| John Moores Foundation                           | -                | -              | -                | 10,000           |
| Knowsley Council Safer Communities Service       | -                | 35,000         | 35,000           | 61,131           |
| KMBC Youth Community Fund                        | -                | -              | -                | 1,357            |
| LCR Cares Digital Inclusion Fund                 | -                | -              | -                | 5,999            |
| Masonic Charitable Trust- EYC                    | -                | -              | -                | 9,695            |
| Merseyside Youth Association Limited             | -                | 44,908         | 44,908           | -                |
| National Lottery Community Fund                  | -                | 41,520         | 41,520           | 65,846           |
| Oliver Lymes Charity                             | -                | 1,000          | 1,000            | -                |
| St Helens Domestic Abuse Partnership             | -                | -              | -                | 30,000           |
| St Helens Borough Council- Victim Services Grant | -                | 15,000         | 15,000           | -                |
| Training                                         | -                | -              | -                | 7,300            |
| Tesco Stronger Starts                            | -                | 1,120          | 1,120            | -                |
| The Skelton Charity                              | -                | 1,500          | 1,500            | -                |
|                                                  | <b>-----</b>     | <b>-----</b>   | <b>-----</b>     | <b>-----</b>     |
|                                                  | <b>2,506,581</b> | <b>178,337</b> | <b>2,684,918</b> | <b>2,627,525</b> |
|                                                  | <b>=====</b>     | <b>=====</b>   | <b>=====</b>     | <b>=====</b>     |

**LISTENING EAR (MERSEYSIDE)****NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR END 31<sup>ST</sup> MARCH 2025**

In 2024 £221,755 related to restricted funds and £2,405,770 to unrestricted funds

|                                    |       |       |       |       |
|------------------------------------|-------|-------|-------|-------|
| <b>c. Other trading activities</b> | £     | £     | £     | £     |
| Fundraising                        | 474   | -     | 474   | 215   |
|                                    | ===== | ===== | ===== | ===== |
| <b>d. Investments</b>              | £     | £     | £     | £     |
| Bank interest                      | 8,423 | -     | 8,423 | 9,899 |
|                                    | ===== | ===== | ===== | ===== |

In 2024 bank interest were unrestricted funds

|                        | Unrestricted<br>Funds<br>2025 | Restricted<br>Funds<br>2025 | Total<br>Funds<br>2025 | Total<br>Funds<br>2024 |
|------------------------|-------------------------------|-----------------------------|------------------------|------------------------|
| <b>e. Other Income</b> | £                             | £                           | £                      | £                      |
| Telephone Mast Income  | 9,104                         | -                           | 9,104                  | 9,500                  |
| Other Income           | 15,104                        | 1,363                       | 16,467                 | -                      |
|                        | -----                         | -----                       | -----                  | -----                  |
|                        | 24,208                        | 1,363                       | 25,571                 | 9,500                  |
|                        | =====                         | =====                       | =====                  | =====                  |

In 2024 other income were unrestricted funds

**4. Expenditure on Charitable Activities**

|                                                 | Direct<br>Charitable<br>Expenditure<br>£ | Support &<br>Governance<br>Costs<br>£ | 2025<br>Total<br>£ | 2024<br>Total<br>£ |
|-------------------------------------------------|------------------------------------------|---------------------------------------|--------------------|--------------------|
| Provision of counselling facilities and service | 2,540,637                                | 476,637                               | 3,017,274          | 2,767,662          |
|                                                 | =====                                    | =====                                 | =====              | =====              |

**a. Analysed as follows:**

|                                       | 2025<br>£ | 2024<br>£ |
|---------------------------------------|-----------|-----------|
| <i>Direct charitable expenditure:</i> |           |           |
| Staff salary costs                    | 2,327,027 | 2,188,116 |
| Running costs                         | 28,635    | 25,147    |
| Resources                             | 6,487     | 9,383     |
| Room Hire                             | 5,987     | 13,061    |
| Office Costs                          | 29,799    | 28,782    |
| Events and Outings                    | 12,051    | 8,023     |
| Travel Expenses                       | 68,602    | 64,484    |
| Supervision costs                     | 59,049    | 49,441    |
| Provisions                            | 3,000     | -         |
|                                       | -----     | -----     |
|                                       | 2,540,637 | 2,386,437 |
|                                       | =====     | =====     |

**LISTENING EAR (MERSEYSIDE)****NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR END 31<sup>ST</sup> MARCH 2025**

|                                                   | <b>2025</b>      | <b>2024</b>      |
|---------------------------------------------------|------------------|------------------|
|                                                   | <b>£</b>         | <b>£</b>         |
| <i>Support &amp; Governance costs:</i>            |                  |                  |
| Staff salary costs                                | 258,559          | 243,124          |
| Office costs                                      | 29,799           | 28,782           |
| Refreshments                                      | 1,013            | 2,602            |
| Insurance                                         | 16,793           | 8,811            |
| Training                                          | 10,417           | 5,578            |
| Advertising and marketing                         | 33,811           | 16,702           |
| Legal and Professional                            | 49,863           | 10,275           |
| Events                                            | 1,145            | -                |
| Computer costs                                    | 34,215           | 27,665           |
| Accountancy & Audit Fees                          | 9,930            | 9,860            |
| Irrecoverable VAT                                 | 2,911            | 1,802            |
| Bank charges                                      | 94               | 145              |
| Depreciation                                      | 26,434           | 24,226           |
| Amortisation                                      | 1,653            | 1,653            |
|                                                   | <b>476,637</b>   | <b>381,225</b>   |
| <b>Total expenditure on charitable activities</b> | <b>3,017,274</b> | <b>2,767,662</b> |
|                                                   | <b>=====</b>     | <b>=====</b>     |

£163,669 (2024: £216,614) of the above expenditure relates to restricted funding.

| <b>b. Staff Costs</b>    | <b>2025</b>      | <b>2024</b>      |
|--------------------------|------------------|------------------|
|                          | <b>£</b>         | <b>£</b>         |
| Gross wages and salaries | 2,327,823        | 2,188,976        |
| Social security costs    | 195,961          | 183,040          |
| Pension costs            | 61,801           | 59,224           |
|                          | <b>2,585,585</b> | <b>2,431,240</b> |
|                          | <b>=====</b>     | <b>=====</b>     |

**c. Particulars of employees:**

The average number of staff employed during the year was as follows:

|                               | <b>2025</b>  | <b>2024</b>  |
|-------------------------------|--------------|--------------|
| Charitable activities         | 91           | 90           |
| Management and administration | 6            | 9            |
|                               | <b>97</b>    | <b>99</b>    |
|                               | <b>=====</b> | <b>=====</b> |

3 employee received emoluments of more than £60,000 during the year (2024:1).

The trustees are not remunerated for their services and are not included in the above number of employees.

No out-of-pocket expenses were reimbursed to trustees in the year (2024: £nil).

**LISTENING EAR (MERSEYSIDE)****NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR END 31<sup>ST</sup> MARCH 2025****5. Auditor's remuneration**

|                | <b>2025</b>  | <b>2024</b>  |
|----------------|--------------|--------------|
|                | <b>£</b>     | <b>£</b>     |
| Audit Services | <b>5,950</b> | <b>5,250</b> |
|                | <b>=====</b> | <b>=====</b> |

**6. Tangible Fixed Assets**

|                                                     | <b>Computer &amp;<br/>Equipment</b> | <b>Fixtures<br/>&amp; Fittings</b> | <b>Freehold Land<br/>&amp; Property</b> | <b>Total</b>   |
|-----------------------------------------------------|-------------------------------------|------------------------------------|-----------------------------------------|----------------|
| <b>Cost</b>                                         | <b>£</b>                            | <b>£</b>                           | <b>£</b>                                | <b>£</b>       |
| At 1 <sup>st</sup> April 2024                       | 138,091                             | 452                                | 465,889                                 | 604,432        |
| Additions                                           | -                                   | -                                  | -                                       | -              |
| Disposals                                           | (-)                                 | (-)                                | -                                       | (-)            |
|                                                     | <b>-----</b>                        | <b>-----</b>                       | <b>-----</b>                            | <b>-----</b>   |
| <b>At 31<sup>st</sup> March 2025</b>                | <b>138,091</b>                      | <b>452</b>                         | <b>465,889</b>                          | <b>604,432</b> |
| <b>Depreciation</b>                                 |                                     |                                    |                                         |                |
| At 1 <sup>st</sup> April 2024                       | 78,233                              | 452                                | 71,343                                  | 150,028        |
| Charge for the year                                 | 17,517                              | -                                  | 8,917                                   | 26,434         |
| Disposals                                           | (-)                                 | (-)                                | -                                       | (-)            |
|                                                     | <b>-----</b>                        | <b>-----</b>                       | <b>-----</b>                            | <b>-----</b>   |
| <b>At 31<sup>st</sup> March 2025</b>                | <b>95,750</b>                       | <b>452</b>                         | <b>80,260</b>                           | <b>176,462</b> |
| <b>Net book value at 31<sup>st</sup> March 2025</b> | <b>42,341</b>                       | <b>-</b>                           | <b>365,629</b>                          | <b>427,970</b> |
|                                                     | <b>=====</b>                        | <b>=====</b>                       | <b>=====</b>                            | <b>=====</b>   |
| Net book value at 31 <sup>st</sup> March 2024       | 59,858                              | -                                  | 394,546                                 | 454,404        |
|                                                     | <b>=====</b>                        | <b>=====</b>                       | <b>=====</b>                            | <b>=====</b>   |

**7. Intangible fixed assets**

|                                                     | <b>Website</b> | <b>Total</b> |
|-----------------------------------------------------|----------------|--------------|
| <b>Cost</b>                                         | <b>£</b>       | <b>£</b>     |
| At 1 <sup>st</sup> April 2024                       | 8,265          | 8,265        |
|                                                     | <b>-----</b>   | <b>-----</b> |
| <b>At 31<sup>st</sup> March 2025</b>                | <b>8,265</b>   | <b>8,265</b> |
| <b>Amortisation</b>                                 |                |              |
| Balance at 1 <sup>st</sup> April 2024               | 3,662          | 3,662        |
| Charge for the year                                 | 1,653          | 1,653        |
|                                                     | <b>-----</b>   | <b>-----</b> |
| <b>At 31<sup>st</sup> March 2025</b>                | <b>5,315</b>   | <b>5,315</b> |
| <b>Net book value at 31<sup>st</sup> March 2025</b> | <b>2,950</b>   | <b>2,950</b> |
|                                                     | <b>=====</b>   | <b>=====</b> |
| Net book value at 31 <sup>st</sup> March 2024       | 4,603          | 4,603        |
|                                                     | <b>=====</b>   | <b>=====</b> |

**LISTENING EAR (MERSEYSIDE)****NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR END 31<sup>ST</sup> MARCH 2025****8. Debtors**

|                              | <b>2025</b>    | <b>2024</b>    |
|------------------------------|----------------|----------------|
|                              | <b>£</b>       | <b>£</b>       |
| Debtors                      | 309,255        | 509,922        |
| Prepayments & Accrued Income | 17,644         | 5,762          |
|                              | -----          | -----          |
|                              | <b>326,899</b> | <b>515,684</b> |
|                              | =====          | =====          |

**9. Creditors: amounts falling due within one year**

|                              | <b>2025</b>    | <b>2024</b>    |
|------------------------------|----------------|----------------|
|                              | <b>£</b>       | <b>£</b>       |
| Trade Creditors & accruals   | 44,369         | 21,358         |
| VAT                          | 128,301        | 143,689        |
| Taxation and social security | 39,201         | 50,458         |
| Deferred Income (See Below)  | 13,069         | 115,555        |
| Other Creditors              | 14,518         | 14,856         |
|                              | -----          | -----          |
|                              | <b>239,458</b> | <b>345,916</b> |
|                              | =====          | =====          |

**10. Deferred Income**

|                                              | <b>2025</b>   | <b>2024</b>    |
|----------------------------------------------|---------------|----------------|
|                                              | <b>£</b>      | <b>£</b>       |
| Balance at 1 <sup>st</sup> April 2024        | 115,555       | 393,509        |
| Amount deferred in the year                  | 13,069        | 24,590         |
| Amount released to incoming resources        | (115,555)     | (302,544)      |
|                                              | -----         | -----          |
| <b>Balance at 31<sup>st</sup> March 2025</b> | <b>13,069</b> | <b>115,555</b> |
|                                              | =====         | =====          |

Deferred income represents income for activities in future accounting years.

**11. Provisions for Liabilities**

|                             | <b>2025</b> | <b>2024</b> |
|-----------------------------|-------------|-------------|
|                             | <b>£</b>    | <b>£</b>    |
| Clawback Contract Provision | 3,000       | -           |
|                             | =====       | =====       |

**12. Financial instruments**

|                                                  | <b>2025</b> | <b>2024</b> |
|--------------------------------------------------|-------------|-------------|
|                                                  | <b>£</b>    | <b>£</b>    |
| <b>Carrying amount of financial assets:</b>      |             |             |
| Debt instruments measured at cost                | 695,148     | 1,049,199   |
|                                                  | =====       | =====       |
| <b>Carrying amount of financial liabilities:</b> |             |             |
| Measured at cost                                 | 58,887      | 36,214      |
|                                                  | =====       | =====       |

**LISTENING EAR (MERSEYSIDE)****NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR END 31<sup>ST</sup> MARCH 2025****13. Analysis of Net Assets between Funds**

| <b>2025</b>                                          | <b>Intangible<br/>Fixed<br/>Assets</b> | <b>Tangible<br/>Fixed Assets</b> | <b>Net Assets</b> | <b>Provisions</b> | <b>Total</b>   |
|------------------------------------------------------|----------------------------------------|----------------------------------|-------------------|-------------------|----------------|
| <b>Unrestricted Funds</b>                            | <b>£</b>                               | <b>£</b>                         | <b>£</b>          | <b>£</b>          | <b>£</b>       |
| General Fund                                         | 2,950                                  | 51,564                           | 258,749           | (3,000)           | 310,263        |
| Designated Fund                                      | -                                      | -                                | 159,026           | -                 | 159,026        |
|                                                      | <b>2,950</b>                           | <b>51,564</b>                    | <b>417,775</b>    | <b>(3,000)</b>    | <b>469,289</b> |
| <b>Restricted Funds</b>                              |                                        |                                  |                   |                   |                |
| BBC Children In Need                                 | -                                      | -                                | 30,126            | -                 | 30,126         |
| LCR Cares Digital<br>Inclusion Fund                  | -                                      | -                                | 2,855             | -                 | 2,855          |
| Department of<br>Communities and Local<br>Government | -                                      | 376,406                          | 122               | -                 | 376,528        |
| John Moores Foundation                               | -                                      | -                                | 29                | -                 | 29             |
| Knowsley Council                                     | -                                      | -                                | 6,319             | -                 | 6,319          |
| Oliver Lymes Charity                                 | -                                      | -                                | 1,000             | -                 | 1,000          |
| St Helens Borough Council                            | -                                      | -                                | 4,416             | -                 | 4,416          |
| Tesco Stronger Starts                                | -                                      | -                                | 1,120             | -                 | 1,120          |
|                                                      | <b>-</b>                               | <b>376,406</b>                   | <b>45,987</b>     | <b>-</b>          | <b>422,393</b> |
| <b>Totals</b>                                        | <b>2,950</b>                           | <b>427,970</b>                   | <b>463,762</b>    | <b>(3,000)</b>    | <b>891,682</b> |

| <b>2024</b>                                       | <b>Intangible Fixed<br/>Assets</b> | <b>Tangible<br/>Fixed<br/>Assets</b> | <b>Net<br/>Assets</b> | <b>Total</b>     |
|---------------------------------------------------|------------------------------------|--------------------------------------|-----------------------|------------------|
| <b>Unrestricted Funds</b>                         | <b>£</b>                           | <b>£</b>                             | <b>£</b>              | <b>£</b>         |
| General Fund                                      | 4,603                              | 69,305                               | 347,368               | 421,276          |
| Designated Fund                                   | -                                  | -                                    | 340,414               | 340,414          |
|                                                   | <b>4,603</b>                       | <b>69,305</b>                        | <b>687,782</b>        | <b>761,690</b>   |
| <b>Restricted Funds</b>                           |                                    |                                      |                       |                  |
| LCR Cares Digital Inclusion Fund                  | -                                  | -                                    | 3,619                 | 3,619            |
| Department of Communities and<br>Local Government | -                                  | 385,099                              | 122                   | 385,221          |
| John Moores Foundation                            | -                                  | -                                    | 8,000                 | 8,000            |
| Knowsley Choices                                  | -                                  | -                                    | 9,522                 | 9,522            |
|                                                   | <b>-</b>                           | <b>385,099</b>                       | <b>21,263</b>         | <b>406,362</b>   |
| <b>Totals</b>                                     | <b>4,603</b>                       | <b>454,404</b>                       | <b>709,045</b>        | <b>1,168,052</b> |

**LISTENING EAR (MERSEYSIDE)****NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR END 31<sup>ST</sup> MARCH 2025****14. Unrestricted Funds**

| <b>2025</b>     | <b>Reserves<br/>at Beginning<br/>of year</b> | <b>Movements in the year</b> |                    |                  | <b>Reserves<br/>at End<br/>of Year</b> |
|-----------------|----------------------------------------------|------------------------------|--------------------|------------------|----------------------------------------|
|                 |                                              | <b>Income</b>                | <b>Expenditure</b> | <b>Transfers</b> |                                        |
|                 | <b>£</b>                                     | <b>£</b>                     | <b>(£)</b>         | <b>£</b>         | <b>£</b>                               |
| General Fund    | 421,276                                      | 2,561,204                    | (2,853,605)        | 181,388          | 310,263                                |
| Designated Fund | 340,414                                      | -                            | -                  | (181,388)        | 159,026                                |
|                 | <b>761,690</b>                               | <b>2,561,204</b>             | <b>(2,853,605)</b> | <b>-</b>         | <b>469,289</b>                         |
|                 | <b>=====</b>                                 | <b>=====</b>                 | <b>=====</b>       | <b>=====</b>     | <b>=====</b>                           |

| <b>2024</b>     | <b>Reserves<br/>at Beginning<br/>of year</b> | <b>Movements in the year</b> |                    |                  | <b>Reserves<br/>at End<br/>of Year</b> |
|-----------------|----------------------------------------------|------------------------------|--------------------|------------------|----------------------------------------|
|                 |                                              | <b>Income</b>                | <b>Expenditure</b> | <b>Transfers</b> |                                        |
|                 | <b>£</b>                                     | <b>£</b>                     | <b>(£)</b>         | <b>£</b>         | <b>£</b>                               |
| General Fund    | 585,320                                      | 2,439,197                    | (2,460,011)        | (143,230)        | 421,276                                |
| Designated Fund | 288,221                                      | -                            | (91,037)           | 143,230          | 340,414                                |
|                 | <b>873,541</b>                               | <b>2,439,197</b>             | <b>(2,551,048)</b> | <b>-</b>         | <b>761,690</b>                         |
|                 | <b>=====</b>                                 | <b>=====</b>                 | <b>=====</b>       | <b>=====</b>     | <b>=====</b>                           |

**General Fund** is used to finance the charitable company's general activities and core costs as outlined in the Trustees' Report.

**Designated Fund** comprises a provision for redundancy costs of £159,026.

**LISTENING EAR (MERSEYSIDE)****NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR END 31<sup>ST</sup> MARCH 2025****15. Restricted Funds**

| 2025                                             | Resources<br>Beginning<br>of year | Movements in the Year |             | Resources<br>At Year End |
|--------------------------------------------------|-----------------------------------|-----------------------|-------------|--------------------------|
|                                                  |                                   | Income                | Expenditure |                          |
|                                                  | £                                 | £                     | (£)         | £                        |
| BBC Children in Need                             | -                                 | 38,289                | (8,163)     | 30,126                   |
| Department of Communities and Local Government   | 385,221                           | -                     | (8,693)     | 376,528                  |
| Department for Work & Pensions                   | -                                 | 1,363                 | (1,363)     | -                        |
| John Moores Foundation                           | 8,000                             | -                     | (7,971)     | 29                       |
| Knowsley Council Safer Communities Service       | 9,522                             | 35,000                | (38,203)    | 6,319                    |
| LCR Cares Digital Inclusion Fund                 | 3,619                             | -                     | (764)       | 2,855                    |
| Merseyside Youth Association Limited             | -                                 | 44,908                | (44,908)    | -                        |
| National Lottery Community Fund                  | -                                 | 41,520                | (41,520)    | -                        |
| Oliver Lymes Charity                             | -                                 | 1,000                 | -           | 1,000                    |
| St Helens Borough Council- Victim Services Grant | -                                 | 15,000                | (10,584)    | 4,416                    |
| Tesco Stronger Starts                            | -                                 | 1,120                 | -           | 1,120                    |
| The Skelton Charity                              | -                                 | 1,500                 | (1,500)     | -                        |
|                                                  | 406,362                           | 179,700               | (163,669)   | 422,393                  |
|                                                  | =====                             | =====                 | =====       | =====                    |

| 2024                                           | Resources<br>Beginning<br>of year | Movements in the Year |             | Resources<br>At Year End |
|------------------------------------------------|-----------------------------------|-----------------------|-------------|--------------------------|
|                                                |                                   | Income                | Expenditure |                          |
|                                                | £                                 | £                     | (£)         | £                        |
| BBC Children in Need                           | -                                 | 37,727                | (37,727)    | -                        |
| Department of Communities and Local Government | 393,914                           | -                     | (8,693)     | 385,221                  |
| John Moores Foundation                         | -                                 | 10,000                | (2,000)     | 8,000                    |
| Knowsley Council Safer Communities Service     | -                                 | 61,131                | (51,609)    | 9,522                    |
| LCR Cares Digital Inclusion Fund               | -                                 | 5,999                 | (2,380)     | 3,619                    |
| KMBC Youth Community Fund                      | -                                 | 1,357                 | (1,357)     | -                        |
| Masonic Charitable Trust-EYC                   | 7,307                             | 9,695                 | (17,002)    | -                        |
| National Lottery Community Fund                | -                                 | 65,846                | (65,846)    | -                        |
| St Helens Domestic Abuse Partnership           | -                                 | 30,000                | (30,000)    | -                        |
|                                                | 401,221                           | 221,755               | (216,614)   | 406,362                  |
|                                                | =====                             | =====                 | =====       | =====                    |

**LISTENING EAR (MERSEYSIDE)**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR END 31<sup>ST</sup> MARCH 2025**

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- Description of Funds**
- These are monies given to the charitable company to be spent at the discretion of the Charity’s Board of Trustees for specific charitable purposes:
- BBC Children in Need** – Supporting the ‘Butterflies’ service for children and young people affected by bereavement, divorce or separation.
- Department for Work & Pensions**- grant for specialised equipment & training for an employee
- Department of Communities and Local Government** – To purchase and refurbish a derelict building in Whiston.
- John Moores Foundation** – Grant towards emotional youth club
- Knowsley Council Safer Communities service**- Contribution towards the provision of therapeutic support services
- LCR Cares Digital Inclusion Fund**- To train 3 counsellors to use Minecraft as a platform for therapy aimed at CYP who were affected by domestic abuse.
- Masonic Charitable Trust- EYC** – To fund the costs of one (of four) fortnightly, Emotional Youth Clubs to be established by Listening Ear.
- Merseyside Youth Association Limited**- To deliver Therapeutic support for young people
- National Lottery Community Fund**– Contribution towards aftercare for beneficiaries that have completed counselling but need step down support.
- St Helens Domestic Abuse Partnership** – Contribution towards counselling support for children impacted by domestic abuse in St Helens borough.
- Oliver Lymes Charity**- Contribution towards the aims and objectives of Listening Ear
- St Helens Borough Council**- Victim services Grant
- Tesco Stronger Starts**- For people who have been bereaved by suicide by providing opportunities to celebrate the lives that have been lost.
- The Skelton Charity**- For the emotional youth club project

**16. Remuneration of key management personnel**

The remuneration paid to the senior management team, who are considered to be the key management personnel was:

|              | 2025    | 2024    |
|--------------|---------|---------|
|              | £       | £       |
| Remuneration | 375,139 | 359,694 |
|              | =====   | =====   |

**LISTENING EAR (MERSEYSIDE)****NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR END 31<sup>ST</sup> MARCH 2025****17. Operating Lease Commitments**

Financial commitments under non-cancellable operating leases will result in the following payments falling due at 31<sup>st</sup> March 2025

|                    | <b>2025</b>   | <b>2024</b>   |
|--------------------|---------------|---------------|
|                    | <b>£</b>      | <b>£</b>      |
| Within 1 year      | 10,941        | 10,697        |
| Between 2- 5 years | 5,519         | 5,260         |
|                    | -----         | -----         |
|                    | <b>16,460</b> | <b>15,957</b> |
|                    | =====         | =====         |

**18. Cash generated from operations**

|                                        | <b>2025</b>      | <b>2024</b>      |
|----------------------------------------|------------------|------------------|
|                                        | <b>£</b>         | <b>£</b>         |
| Loss for the year                      | (276,370)        | (106,710)        |
| <b>Adjustments for:</b>                |                  |                  |
| Investment income                      | (8,423)          | (9,899)          |
| Amortisation                           | 1,653            | 1,653            |
| Depreciation                           | 26,434           | 24,226           |
| Movement on Provision                  | 3,000            | -                |
| <b>Movements in working capital:</b>   |                  |                  |
| (Increase)/Decrease in debtors         | 188,785          | (37,832)         |
| Increase/(Decrease) in creditors       | (3,972)          | (13,346)         |
| Increase/(Decrease) in deferred income | (102,486)        | (277,954)        |
|                                        | -----            | -----            |
| <b>Cash generated from operations</b>  | <b>(171,379)</b> | <b>(419,862)</b> |
|                                        | =====            | =====            |

**19. Related Party Transactions**

There were no material related party transactions during the year which require disclosure (2024: none).

**20. Post balance sheet event**

After 31<sup>st</sup> March 2025 year end, the charitable company entered into an agreement for the sale of its property for £380,000. At the date of approval of these financial statements, the sale had not yet completed and is ongoing with the solicitors.

**21. Guarantees**

As at 31<sup>st</sup> March 2025, 6 members had given a guarantee of £1 each in the event of the charitable company winding-up. Total: £6 (2024: 6 members £6).

**LISTENING EAR (MERSEYSIDE)**

England & Wales - Charity number 1117324

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# Accounts

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# **LISTENING EAR (MERSEYSIDE) COMPANY LIMITED BY GUARANTEE**

## **ANNUAL REPORT & FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2024**

**Company No. 05999650**  
**Charity Registration No. 1117324**

## **LISTENING EAR (MERSEYSIDE)**

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**LISTENING EAR (MERSEYSIDE)****CHAIR'S AND CHIEF EXECUTIVE'S ANNUAL REPORT FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2024**

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Embarking on a new strategic journey, guided by our new five-year Business Plan, whilst maintaining the highest possible quality of service for our beneficiaries, has made for a busy and demanding year at Listening Ear.

We have had a record year in service delivery, providing specialist emotional and/or practical support for over 4000 people this year. This included 865 people who were bereaved by suicide, 718 victim survivors of domestic abuse and over 1000 children and young people. Alongside growth in our reach we have also seen more complexity in many of our clients' presenting issues. Our amazing team has risen to this challenge and we have seen overall improvements in outcomes for, and satisfaction of, our beneficiaries – cause for double celebration.

Our staff has grown to meet increased need, with 99 individuals in post at the end of the year and more in recruitment. We welcomed our first Amparo team in London, a significant milestone for us. We extend our genuine thanks to all Listening Ear's staff and volunteers for their dedication and commitment across all areas of our activities. They so brilliantly project our values; nurturing, listening with compassion and responding with integrity. We are proud that every day they make a difference to the lives of children, young people and adults who are experiencing their most challenging moments.

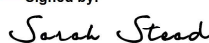
Our strategic focus this year was on urgent foundational work. The organisation has experienced three years of exceptional growth to meet increasing mental health needs of people of all ages in the wake of the Covid-19 pandemic. We needed a period of consolidation; to turn more of our attention to organisational development and ensure the most appropriate infrastructure for the Listening Ear of today and tomorrow. We have embedded significant changes to our organisational structure, made great progress on our People Plan and laid the foundations for imminent digital transformation. This work has taken more time and resource than planned, but we believe the investment will pay dividends.

In this context we are delighted with the progress that has been made against our wider organisational objectives. We have commenced delivery of process improvement across all operational aspects. We have started piloting adult aftercare programmes to provide vital ongoing support to our most vulnerable counselling beneficiaries. We have also made great strides in leading an innovative partnership approach to mental health service provision for children and young people in Knowsley, where we are headquartered, towards a truly No Wrong Door service. And much more besides, outlined in our Strategic Report.

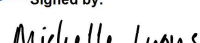
Introducing the new staffing structure was a vital step but it has had a financial impact, leading to our first year in deficit for some time. Whilst we had pre-empted this with the creation of a designated fund for Business Development, we expect this risk to continue into the next financial year, with an ongoing need to reduce this gap and our reliance on reserves. In the context of mounting costs (increase in Employers' NI being one factor across the sector), we have introduced a new pricing structure for commissioned services and will continue to negotiate increases with existing Commissioners. We will seek support from charitable trusts and foundations for vital core functions, as well as to enable increased reach. This focus on rebalancing our model by the end of Quarter 1 of 2025/26 will enable us to maintain longer term sustainability and better support our scale, scope and ambition.

As always, we express our heartfelt thanks to all our donors, grant funders and partners. Without your support we would be unable to continue to walk alongside people in their most challenging times, lending our practical and emotional support and a listening ear.

**Sarah Stead**  
Chair

Signed by:  
  
EAAADC684542465...

**Michelle Lyons**  
Interim CEO

Signed by:  
  
A7CD6D82BCA4471...

## **LISTENING EAR (MERSEYSIDE)**

### **TRUSTEES' REPORT FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2024**

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The trustees are pleased to present their annual report for the year ended 31<sup>st</sup> March 2024.

The financial statements comply with the Charities Act 2011, Companies Act 2006, Accounting and Reporting by Charities; Statement of Recommended Practice (SORP 2019) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (as amended for accounting periods commencing from 1<sup>st</sup> January 2019).

#### **OBJECTIVES AND ACTIVITIES**

LE's charitable objects, which are set out in the Articles of Association are:

1. *The relief of persons in England and Wales who are in conditions of poverty, sickness and distress, with the purpose of relieving such persons.*
2. *To promote, organise and facilitate co-operation and partnership working between third sector, statutory and other relevant bodies in the achievement of the above purposes within the area of benefit.*

The Trustees have had regard to the Charity Commission guidance on Public Benefit requirements in setting the objectives.

#### **About Listening Ear**

##### **Listening Ear's Mission and Scope**

We believe in the transformative power of counselling and emotional support. Our mission is to help people of all ages who are affected by bereavement and loss to thrive - not just survive. We walk alongside people during these difficult life experiences, enabling them to discover and use their own resources towards improved mental health.

We focus our Counselling and / or Postvention support towards people whose mental health is being affected by bereavement and / or loss.

Within our definition of loss we currently work with victim survivors of domestic abuse and children and young people who are looked after by their local authority. During the five-years of this business plan we expect to work with a wider range of people within this scope, where we feel our skills and abilities are transferable and our models of working are appropriate. We introduce work with new beneficiary groups through a process of exploratory and pilot work.

##### **Our Inspiration, Commitment and Values**

We take a nurturing approach to everyone we work with and everyone who works for us, listening with compassion and responding with integrity to the needs of the individual.

##### **What our beneficiaries said about us this year:**

*"She's such a good listener and always seems to say the right thing that puts perspective on the situation in a positive way." (Amparo)*

*"Yeh it was the best advice I have ever had with dealing with my issues." (Amparo)*

*"The response to my email was very quick and communication has been excellent. [Staff member] has provided such fantastic support that not sure he would have coped so well without it. I'd like to thank [Staff member] very much." (Amparo)*

*"Amazing. Empathetic, understanding and gave me the tools to manage my emotions and work out myself how to make life better. None judgemental and a good listener." (VIDA)*

*"It helped me think in a more positive way and let me get all my feelings out" (DiAmond)*

*"was able to feel more calm due to self care time meaning less arguments" (DiAmond)*

*"I can just talk about anything & I'm allowed to be myself" (Butterflies)*

*"[Counsellor] was amazing helped me so much am totally different to when I first started thank you*

## **LISTENING EAR (MERSEYSIDE)**

### **TRUSTEES' REPORT FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2024**

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*[Counsellor] for helping me through a difficult period in my life since my accident last year thank you"*  
(Knowsley Adult Counselling)

*"No improvements required! It was delivered at the right level and both Tracy and the kind gent supporting her did a brilliant job. When Tracy put the information across in examples, it really brought home what these children and YP are going through and their thought processes and how to support them."* (Mindset Training attendee)

#### **ACHIEVEMENTS, SERVICE DELIVERY AND PERFORMANCE FOR THE YEAR**

##### **Listening Ear's Headline Impacts in 2023/2024**

- We received and processed 3771 new referrals, signposting people to other services if Listening Ear could not meet their needs.
- We provided practical and/or emotional support for 4,132 people affected by bereavement or loss, including 865 people bereaved by suicide and 718 victim survivors of domestic abuse.
- Over 1000 of our beneficiaries were children and young people under the age of 18.
- 40% of the people we supported live in the most deprived 20% of neighbourhoods in England.
- Our beneficiaries attended 12,196 Assessments and Counselling appointments delivered by Listening Ear's therapists.
- Our Suicide Bereavement Liaison Workers provided 7,376 appointments for people bereaved by suicide, offering them non-judgemental practical and emotional support. We also communicated with these beneficiaries through a further 2,542 phone calls, 8,422 SMSs and 381 letters.
- We accompanied beneficiaries bereaved by suicide at 65 inquests.
- After Listening Ear's support, 77% of people experienced improved mental health and wellbeing (evidenced by recognised outcome systems: CORS, SWEMWEBS, GAD 7, PHQ-9 and CORE 10/34).
- We provided 183 Initial Briefing and Advice sessions reaching 3,861 professionals and volunteers with information about the vital role of practical and emotional support for people bereaved by a suicide.
- We delivered 67 Community Response Plans, supporting people of all ages in workplaces and educational settings to cope with the traumatic loss of a colleague, student or friend to suicide.
- We delivered training to more than 120 professionals, deepening their understanding of the impacts of traumatic bereavement and domestic abuse, thereby enabling them to better support their own beneficiaries.
- We supported 21 people on their journey into the counselling workforce through training and supported work placements.

##### **Service Delivery**

###### **Amparo: Support After Suicide**

Our Amparo service footprint continued to grow again this year, enabling us to help many more people bereaved by suicide with practical and emotional support. We were also able to provide advice and training to many more professionals in a range of relevant sectors.

We won a new contract to deliver Amparo in Stoke and Staffordshire and our first in the London area covering the North Central boroughs. We also further developed our relationship with the Ministry of Defence to include work with the RAF as well as the British Army. We continued to deliver Amparo in Cheshire and Merseyside, Lancashire, South Yorkshire, Kent & Medway, Coventry & Warwickshire, SHIP (Southampton, Hampshire, Isle of Wight and Portsmouth), Thames Valley (Oxfordshire, Berkshire and Buckinghamshire), Lincolnshire and Mid & South Essex.

In total this year, we provided practical and emotional support, through 19,587 direct contacts (13,859 in 22/23), for:

- 833 adults bereaved by suicide (2022/23: 621)

## **LISTENING EAR (MERSEYSIDE)**

### **TRUSTEES' REPORT FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2024**

---

- 32 children and young people bereaved by suicide (2022/23: 29)  
Rates of people failing to attend (DNA) or cancelling face to face or telephone appointments with less than 24 hours' notice (CWO24) averaged at 11.41% for Amparo (22/23: 10%).  
Outcomes:
- 86% of beneficiaries with paired scores showed an improvement in wellbeing (using the SWEMWEBS framework). (22/23: 88%)
- In feedback surveys, 98% of Amparo beneficiaries stated that they felt better (88%) or partly better (10%) after contact with Listening Ear. (22/23: 98.5%)
- 96.6% of beneficiaries were satisfied or very satisfied with the Amparo service. (22/23: 91%)

We delivered 67 Community Response Plans (CRPs) (22/23: 36) supporting groups of people within workplaces and educational establishments affected by a suicide. Our team provided specialist support, advice, guidance and coping strategies directly to 1,557 individuals through CRPs (22/23: 452); pupils and school staff, colleagues and managers, assisting survivors in the grief process. They liaised with Governing Bodies and Local Authorities, risk assessing for potential contagion and vulnerabilities and escalating the risk to enable people to access additional support if their needs were not appropriate to manage within Amparo.

The Amparo team also provided 183 Initial Briefing Advice sessions, reaching 3,861 people. (22/23: 274 sessions reaching 3,227 people).

#### **Counselling for Adults**

We continued to deliver our longstanding Counselling provision for adults affected by bereavement and loss in Knowsley, a similar programme in Halton and follow up Counselling for Amparo beneficiaries in Cheshire and Merseyside, Lincolnshire and Coventry & Warwickshire. Listening Ear continued to deliver a major contract providing all-age Counselling for victim survivors of domestic abuse in Warwickshire, and a grant-funded programme in Knowsley which also provided Counselling for perpetrators.

In total this year, we successfully delivered 3690 Adult Counselling appointments (22/23: 2,979) for:

- 359 adult victim survivors of domestic abuse (22/23: 205)
- 2 perpetrators of domestic abuse (22/23: 3)
- 453 adults affected by bereavement and / or loss, of which 109 were bereaved by suicide (22/23: 439)

Rates of Adults failing to attend Counselling appointments (DNA) or cancelling with less than 24 hours' notice (CWO24) averaged at 18% (22/23: 19%).

Outcomes:

- 91% of adults with paired scores showed an improvement in wellbeing (Core-34 outcomes framework). (22/23: 89%)
- In feedback surveys, 96% of adult beneficiaries rated their overall experience with Listening Ear as excellent (79%) or good (17%) (22/23: excellent 77% and good 21%)

#### **Helplines**

We continued to deliver Helpline Services in Halton and South Yorkshire, providing support to adults affected by bereavement.

In total this year we:

- supported 1,072 individuals (22/23: 225) through 2,461 appointments (22/23: 1,017)
- provided over 1,034 hours of contact time (22/23: 807)

Rates of people failing to attend Helpline follow up appointments (DNA) or cancelling with less than 24 hours' notice (CWO24) averaged at 17% (22/23: 26%).

## **LISTENING EAR (MERSEYSIDE)**

### **TRUSTEES' REPORT FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2024**

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Outcomes:

- 80% of beneficiaries with paired scores showed an improvement in wellbeing (SWEMWBS). (22/23: 92%)
- In feedback surveys, 97.3% of beneficiaries agreed that the service provided by the Listening Ear Helpline provided them with the support they needed at a difficult time.
- 100% were happy with the practical and emotional support they were offered through our Helpline.

#### **VIDA: Occupational Health Counselling**

We continued with our portfolio of Occupational Health Counselling for Knowsley Council, Liverpool City Council schools, Sefton Council, St Helens Council and Liverpool Mutual Homes.

In total this year, we successfully delivered 2,003 Occupational Health Counselling appointments for 433 employees (22/23: 396). Referrals were received for people presenting with Anxiety, Stress, Depression, Bereavement, Divorce/Separation, Domestic Abuse, Gender Identity/Sexuality and Suicide Bereavement.

Rates of Occupational health clients failing to attend Counselling appointments (DNA) or cancelling with less than 24 hours' notice (CWO24) averaged at 9.1% (22/23: 10%)

Outcomes:

- 87% of beneficiaries with paired scores showed an improvement in wellbeing (Core-34 outcomes framework). (22/23: 89%)
- In feedback surveys, 99.4% of beneficiaries rated their overall experience with Listening Ear as excellent (83.4%) or good (16%). (22/23: 99%)

#### **Counselling for Children and Young People (CYP)**

We continued our innovation project in Knowsley, leading on the collaborative "No Wrong Door" approach for all CYP in Knowsley schools, working with CAMHS and Mental Health Support Teams. As well as coordinating and driving change on this contract, Listening Ear also delivers Counselling across a range of presenting issues, where this best meets the needs of a child or young person.

Our portfolio of work supporting CYP who are victim survivors of domestic abuse (DA) has continued to embed. In addition to our work in Knowsley, we deliver a major contract in Warwickshire as well as working with prioritised CYP in Warrington and St Helens. We were also invited at short notice to deliver a short-term DA contract for Halton.

We continued to develop our specialist practice with Children who are Looked After and their parents and carers which supports small numbers of families in St Helens in an intensive and flexible way.

With support from LCR Cares Digital Fund we were able to access training for three counsellors in delivering therapeutic interventions using Minecraft. A small team of CYP Counsellors are developing a new methodology for pilot delivery in 2024/25. We hope to improve access to counselling for more children and young people, in particular those who are neuro-divergent, through this highly engaging digital approach.

In total this year, we successfully delivered 4,263 CYP Counselling appointments (22/23 4,859) for:

- 528 CYP affected by bereavement and/ or loss (22/23: 522), of which 61 were bereaved by suicide (22/23: 11)
- 21 children who are looked after by their local authority(22/23: 28)
- 359 CYP who are victim survivors of domestic abuse (22/23: 422)

Rates of CYP failing to attend Counselling appointments (DNA) or cancelling with less than 24 hours' notice (CWO24) fell slightly this year, averaging at 12% (22/23: 12.5%).

Outcomes:

- 71% of CYP with paired scores showed an improvement in wellbeing (CORS and ORS outcomes frameworks) (22/23: 70%).

## **LISTENING EAR (MERSEYSIDE)**

### **TRUSTEES' REPORT FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2024**

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- In feedback surveys, 98% of CYP beneficiaries rated our service as fantastic (70%), great (20%) or good (8%) (22/23: 97%) and 99% said they would tell a friend to come to Listening Ear if they needed help.
- In parent / carer feedback surveys, 99% rated our service as excellent (80%), very good (17%) or good (2%) (22/23: 98%).

#### **Aftercare**

With generous support from the Masonic Charitable Trust, John Moores Foundation and Knowsley Stronger Communities Youth Fund, Emotional Youth Club (EYC) successfully provided a varied programme of positive group activities, in-person and online, for CYP in Knowsley and St Helens who had completed therapy with Listening Ear. CYP could also access 1:1 Mental Health Drop in sessions if they were in crisis and needed a “top up”.

85 CYP attended one or more EYC activities in 2023/24. In total we ran 16 group sessions, four of which were open to family members, and 73 Mental Health Drop-ins. Individual journeys are complex but outcomes demonstrate that EYC helps CYP sustain their mental health and wellbeing after therapy ends.

We are delighted to have been able to launch the growth of our adult aftercare programme in the last quarter of this period, through the start of a number of small pilots, inspired by the success of our Emotional Youth Club (EYC). In total we reached 35 adult members this year and we are confident that this will continue to increase as we attract funding to develop them further.

We rebooted our Friendship After Bereavement (FAB) groups for adults, running 27 group sessions in total including nine face-to-face sessions in Halewood and 18 online sessions. We introduced one to one mental health drop in sessions for FAB group members from January and had one during the period.

A new pilot online adult DA Aftercare group started in January 2024 and we ran four sessions in the period, plus two mental health drop-in sessions for individuals needing some additional support.

Arrangements were in place for pilot Aftercare groups for adults completing therapy with us through VIDA and Amparo, due to start in early summer 2024.

#### **MINDSET, Training and Workforce Development**

MINDSET continued to provide an invaluable resource, enabling Listening Ear to grow our own workforce and promote better awareness in our partner sectors. Our training programmes are becoming increasingly symbiotic with our direct delivery and we are building MINDSET into new projects wherever we can.

- We delivered two Bridging Course this year. The first was adapted for a group of Amparo staff, enabling them to better support children and young people bereaved by suicide. The second course trained two experienced adult Counsellors and three student Counsellors to work with CYP in the “Listening Ear way”.
- We provided supported work placements for 19 trainee Counsellors, enabling them to build up their clinical work with adult clients in a highly supported context. 7 of these students went on to be employed by Listening Ear after their courses were complete.
- We delivered two 2-day training courses for schools and professionals and an adapted bridging course for volunteers and professionals in the SHIP area, enabling 21 people to better understand the needs of children and young people bereaved by suicide.
- We delivered four days of training for 23 health professionals from Wirral, helping them build an enhanced understanding of DA and bereavement, thereby increasing their capacity to support CYP appropriately.
- We delivered mental health and wellbeing sessions for 60 staff at Barclays' Tech Campus in Cheshire and online for a team of 20 staff in India.

## LISTENING EAR (MERSEYSIDE)

### TRUSTEES' REPORT FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2024

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- In feedback surveys completed after attending LE training, 88% of professionals felt confident/extremely confident to support CYP affected by issues covered (22/23: 87%) . 96% rated the course delivery as excellent (88%) or good (8%). (22/23: 99%)

#### Strategic Report

2023/24 represents the first year of delivery against Listening Ear's new Business Plan. The plan was developed through a series of workshops with the whole staff team and Board members and involved revisiting our mission and values as well as our scope leading to a new vision for the next five years.

#### **Our Vision for the next 5 years**

- ✦ After an intense period of significant expansion we will undertake a focused period of consolidation, strengthening our foundations to support further growth.
- ✦ We will explore the spaces around and between our existing services to activate a full spectrum of support for individuals of all ages experiencing bereavement and loss.
- ✦ We will seek opportunities to reach out to new beneficiaries, UK wide, where we feel our high quality models are compatible with commissioners' ambitions.
- ✦ We will build capacity, fulfilling our ambition to support the whole learning journey of all-age Counsellors, developing our existing offer to provide accredited pathways from introduction through to specialism, linked to meaningful work experience with best practice baked in.

These four priorities contain individual objectives, 12 in total, each of which has a detailed action plan against which progress is regularly reviewed.

**Objectives in bold type** were prioritised for Year 1 of the period and an update on progress for each is outlined below. *Objectives in italics* will be pursued in Years 2 to 5.

#### **Strengthening our Foundations:**

We have directed significant energy towards four foundational pieces of work that will enable us to go from strength to strength:

- ✦ **We will develop and implement a new People Plan, appropriate for an organisation of our scale, which better reflects our values and maximises our most valuable asset – our amazing team of staff and volunteers.**

Progress in Year 1:

We have embedded a new staff structure which enables improved line management, CPD and internal communication. Policies and processes have been updated with particular focus on the fundamentals, facilitated by a new online HR system (Safe HR – formerly Citrus HR). We have improved our recruitment, on-boarding and induction processes and put in place Teams channels for increased informal engagement.

- ✦ **We will develop and implement a Digital Plan to continue our excellent progress in using technology to improve all aspects of our work, in particular the accessibility and efficiency of our services and the way we measure and report our impact.**

Progress in Year 1:

We have made significant progress in preparation for moving our operations into the Cloud in the next period. Barclays chose us for their "CodeFest", giving us access to tech experts who are helping us develop a new online therapy app and solve some knotty issues with our CRM system. We piloted online CBC group therapy for CYP and, with support from LCR Cares, we embarked on the development of a therapeutic environment in Minecraft.

- ✦ **We will put processes in place towards ensuring that Listening Ear delivers a No Wrong Door approach for anyone who is referred to us, collaborating with partners to make this possible.**

## **LISTENING EAR (MERSEYSIDE)**

### **TRUSTEES' REPORT FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2024**

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Progress in Year 1:

We focussed on our work as Lead for the Knowsley CYP Mental Health Collaborative, as the natural vehicle for innovation on this objective. Working with partners at Knowsley Council, MHST, CYPMHS, Kooth, Zuntold, MYA, Home Start and YPAS, and in consultation with children and young people, we have made progress towards creating a universal online “front door” to the service.

-  **We will ensure that our services are inclusive and accessible through a thorough process of scrutiny and response.**

Progress in Year 1:

After an unsuccessful application for strategic funds from the governments' Suicide Prevention Fund we are working with commissioners in Hampshire to pilot an outreach programme for Amparo in the next period. This will enable us to test new approaches to improving the inclusivity of this service to people facing barriers to access as a result of their neuro-divergence, sexuality, gender, ethnicity or cultural background. This will include training from the Margaret Clitheroe Trust in best practice working with Gypsy, Roma and Traveller communities. Learning from this programme will inform further work.

#### **Full Spectrum:**

The most impactful gaps between and around services will be addressed, in collaboration with our beneficiaries. Links, crossovers and symbioses between existing services and specialisms will be strengthened to activate new/hybrid/adapted services addressing bereavement, and loss.

-  **We will remodel our over-subscribed counselling services, offering a “supported waiting list” programme, incorporating our existing Helpline service and piloting new options such as “micro-therapy”.**

Progress in Year 1:

With a focus on efficiency, consistency and safety, we have created a detailed Service Improvement Plan and started planning and implementing new streamlined process maps for specific parts of our service. This will continue into the next period.

-  **We will implement Counsellor facilitated aftercare, embedded across all services, offering group interventions of different lengths and depths, with clear step down plans.**

Progress in Year 1:

After conducting a thorough audit of the impact of Emotional Youth Club as a successful aftercare model, we have started to develop and pilot adult aftercare groups for individuals who have completed counselling with Listening Ear. We have plans to expand this in the next period and are in discussion with the National Lottery Community Fund about an application for funding.

-  *We will relaunch Lunar, a programme of advocacy and training to promote and enable cross-agency pre-bereavement support for CYP with family members who are terminally ill.*

No progress in Year 1 – planned for Year 3 onwards

-  *We will seek opportunities to pilot new services within our identified scope where we feel our skills, experience and resources can make a difference to our target beneficiaries. This might include miscarriage, infant loss and attempted suicide.*

No progress in Year 1 – planned for Year 3 onwards

#### **Reaching Out:**

We believe that people across the UK deserve the best possible support in their time of need. Where we are confident that our service is the best fit for communities and commissioners, we will strive to reach more people with our well-developed models:

## **LISTENING EAR (MERSEYSIDE)**

### **TRUSTEES' REPORT FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2024**

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-  **We will continue to grow the footprint of Amparo, our suicide-postvention programme, aiming to increase our coverage to provide practical and emotional support to 40% of the UK population by the end of the period.**

Progress in Year 1:

We successfully tendered for two new Amparo contracts, in North Central London (covering Barnet, Camden, Enfield, Haringey and Islington) and in Stoke and Staffordshire. We won the retender to continue our contract in South Yorkshire and secured extensions to Amparo contracts in Lancashire, Kent, Thames Valley and Hampshire. We also formalised our contract with the Ministry of Defence to provide Amparo support to the British Army, extending our support to include RAF personnel. Amparo coverage is currently at approximately 26% of the UK population (based on ONS statistics for mid-2023).

-  **We will seek opportunities to deliver BACP accredited counselling for more people of all ages experiencing traumatic bereavement and loss or who are victim survivors of domestic abuse.**

Progress in Year 1:

We increased our counselling beneficiaries by 5% on 22/23. We have tightened our referral criteria and worked more closely with partners in delivery areas to ensure that we are reaching the right beneficiaries with our support. We successfully secured Counselling as an addition to our Amparo contract in South Yorkshire (starting April 2024) through our involvement in the market engagement process followed by a successful retender and we are advocating for the inclusion of counselling budgets in more Amparo contracts. We have started to apply a full cost recovery model to the costing of our counselling services in order to ensure that any growth is sustainable.

#### **Building Capacity:**

At the heart of Listening Ear is a highly experienced team with skills to share. We will use this resource to build capacity within our organisation, our sector and adjacent sectors, to the ultimate benefit of our target beneficiaries. We will:

-  *We will build on our success in establishing Level 4 and 5 learning pathways for Counsellors, developing and launching Level 2 and 3 courses so we can recruit a more diverse future workforce, train them in the unique Listening Ear way from the start of their careers and support their continuing professional development.*

No progress in Year 1 – planned for Year 3 onwards

-  **We will develop and promote a suite of training suitable for professionals from statutory organisations, other charities and the corporate sector which enable them better to support the mental health needs of the beneficiaries they work with and/or staff in their teams.**

We delivered a pilot programme of training Hampshire supporting volunteers and professionals from a wide range of organisations to better support children and young people affected by suicide bereavement. This included an adapted version of our Bridging Course. This was evaluated, was very well received and will be further developed in the next period.

Underpinning our delivery of the 12 objectives is important work relating to the profile of Listening Ear and our approach to Income Generation.

#### **Profile**

In Year 1 of Business Plan delivery we focussed largely on strategic planning in relation to communications and advocacy whilst continuing to improve the quality and consistency of our marketing collateral.

-  **We created a detailed strategic engagement plan, outlining key stakeholders for each Business Plan objective, key messages and appropriate communication mechanisms for each. This will inform our future work around marketing, communications and wider advocacy.**

## **LISTENING EAR (MERSEYSIDE)**

### **TRUSTEES' REPORT FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2024**

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- ✦ We planned the work needed to create a single entrance point for the Knowsley CYP Mental Health Collaborative gateway and commissioned this from Bread Media, with input from stakeholders and CYP. We raised funding from Merseycare towards the cost of implementation.
- ✦ We updated and improved marketing collateral for Amparo to provide consistency of awareness raising provision across all areas.
- ✦ Staff attended a range of conferences, market engagements and awareness raising events to ensure that Listening Ear's services maintain profile within our sector, with commissioners and within the communities where we work. These included "Baton of Hope" events in Sheffield and Birmingham, Suicide & Co Sector Summit, Trauma Informed Charter Mark Consultation Event, St Helens Pride and Barclays RADFest. We directly reached an estimated 2850 people through involvement with these events.
- ✦ We created Comms plans to increase engagement in certain areas (eg. Kent and Cheshire & Merseyside Amparo)
- ✦ We reached more than 30,000 people through Facebook, nearly 900 through Linked In and had over 41,000 active website users of whom 97% were new.

#### **Income Generation**

With an appropriate management and support structure in place for an organisation of our size, and significant rises in staffing and other costs due to inflation, a budget gap is emerging between the income received for some contracts and the costs of delivering them. We are now applying a full-cost-recovery approach to the calculation of overhead costs for new tenders which will, in due course, help fill some of this gap which has been underwritten this year by a designated Business Development Fund of up to £200,000, of which we used just over £91k.

In line with Strengthening our Foundations, our fundraising focus for Year 1 of the Business Plan was to lay the foundations for raising funds from charitable trusts and foundations that contribute to the core costs of delivering existing services, adding value wherever possible through service improvement and efficiency innovations. We have a number of proposals fully researched and others in development and will be making applications in Year 2. In Years 3 to 5 we will move our focus to fundraising for innovation work.

#### **Donations and Grants received**

Our thanks are due to all those individuals and organisations that made donations and provided grants to Listening Ear within this reporting period. A comprehensive list of supporters is detailed at the back of the annual report on pages 33 and 34. All contributions were gratefully received and as you can see from this report, were wisely invested in the services provided at Listening Ear, Thank you.

#### **Risk Assessment**

The main risks, to which the charitable company is exposed, as identified by the Trustees, have been considered and systems are in place to mitigate those risks. A full business continuity plan has been in place since 2013 and is regularly updated. This enables all stakeholders to be fully informed as to when it needs to be activated and the individual actions required.

#### **FINANCIAL REVIEW**

Total income in the year was £2,660,952 (2023: £2,220,793) of which £221,755 (2023: £342,559), related to funding for projects upon which restrictions are placed.

Total expenditure in the year was £2,767,662 (2023: £1,968,924), leaving a deficit for the year of £106,710 (2023: Surplus £251,869).

At 31<sup>st</sup> March 2024 the charitable company's reserves stood at £1,168,052 (2023: £1,274,762) of which £406,362 (2023: £401,221) represented restricted funds.

## **LISTENING EAR (MERSEYSIDE)**

### **TRUSTEES' REPORT FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2024**

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#### **Reserves Policy**

The trustees have agreed a reserves policy of three months' operating costs and Listening Ear are working towards this financial target through strict financial control and increased revenues from unrestricted sources to include the sales of goods and services to third party organisations.

Listening Ear continues to work towards realising this ambition, as a measure of good governance. The board approve an annual budget that is then implemented by staff within Listening Ear, making every effort to identify appropriate cost savings and income generation opportunities.

At the end of the financial year, unrestricted funds totalled £761,690 of which £69,305 is represented by tangible assets and £4,603 represented by intangible assets (see note 12), leaving surplus free reserves of £687,782 (2023: surplus £798,088). The charitable company has set aside designated funds of £340,414 (Breakdown see note 13) and requires £637,762 for three months' running costs, total of £978,176.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

The organisation is a charitable company limited by guarantee, incorporated on 15<sup>th</sup> November 2006 and registered as a charity on 20th December 2006. The Governing Instruments under which the charitable company operates comprise the Memorandum and Articles of Association together with the policies made from time to time by the trustees.

In the event of the company being wound up members are required to contribute an amount not exceeding £1. Listening Ear is run by an overall active team of directors and all have voting rights. This team form the Executive Committee of Listening Ear and we are delighted to have a cross section of backgrounds, experiences and skills that inform the strategic direction of all our services.

The Executive Committee meets on a quarterly basis, with any additional meetings as required. The directors are elected members and have a responsibility to act in the best interest of Listening Ear. They are responsible for the organisation's governance, sustainability and accountability.

**LISTENING EAR (MERSEYSIDE)**  
**TRUSTEES' REPORT FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2024**

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**REFERENCE AND ADMINISTRATIVE DETAILS**

**Name** Listening Ear (Merseyside)

**Company Number** 05999650

**Charity Number** 1117324

**Registered Office** St Nicholas Centre, 70 Church Road, Halewood, Liverpool, L26 6LB

**Trustees** Keith Bennet (Resigned 20 November 2024)  
Karl J Connor  
Patricia Ann Farrell  
Heidi E Hunt  
Sarah Stead (Appointed 24<sup>th</sup> July 2023)  
Roderick P MacGregor Thomson

**Accountants** Liverpool Charity and Voluntary Services,  
151 Dale Street,  
Liverpool  
L2 2AH

**Auditors** Mitchell Charlesworth (Audit) Limited  
14<sup>th</sup> Floor The Plaza,  
100 Old Hall Street,  
Liverpool,  
L3 9QJ

**Bankers** HSBC,  
99-101 Lord Street,  
Liverpool  
L2 6PG

**Disclosure of information to auditor**

In so far as the trustees are aware, there is no relevant audit information of which the charity's auditors are unaware. Additionally, the trustees have taken all necessary steps that they ought to have taken as trustees in order to make themselves aware of all the relevant information and to establish that the charity's auditors are aware of that information.

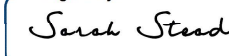
**Auditor**

Mitchell Charlesworth (Audit) Limited (formerly known as BWM) were appointed as auditor to the company and a resolution proposing that they be re- appointed will be put at a general meeting.

**Small company provisions**

These accounts have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

**Signed on behalf of the Board of Trustees**

  
.....EAAA0C664542465.....

**Sarah Stead, Chair of the Executive Committee**

1/28/2025  
**Dated:** ... ..

## **LISTENING EAR (MERSEYSIDE)**

### **STATEMENT OF TRUSTEES RESPONSIBILITIES**

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The Trustees, who are also the directors of Listening Ear (Merseyside) for the purpose of company law, are responsible for preparing the Trustees Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice)

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing those financial statements, the trustees should follow best practice and:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principle in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue as a going concern;
- state whether applicable UK accounting standards have been followed, subject to any material departure disclosed and explained in the financial statements.

The Trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

## **INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF LISTENING EAR (MERSEYSIDE)**

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### **Opinion**

We have audited the financial statements of Listening Ear (Merseyside) (the 'charity') for the year ended 31 March 2024 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

### **Other information**

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

### **Opinions on other matters prescribed by the companies Act 2006**

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

## **INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF LISTENING EAR (MERSEYSIDE)**

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The information given in the trustees' report, which includes the directors report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with financial statements; and

The directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

### **Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to Companies Act 2006 require us to report to you if, in our opinion:

- Adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- The financial statements are not in agreement with accounting records and returns; or
- Certain disclosures of trustees' remuneration specified by law are not made; or
- We have not received all the information and explanations we require for our audit; or
- The trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees report and from the requirement to prepare a strategic report.

### **Responsibilities of trustees**

As explained more fully in the statement of trustees' responsibilities, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to cease operations, or have 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 assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

### **The extent to which the audit was considered capable of detecting irregularities, including fraud**

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

## **INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF LISTENING EAR (MERSEYSIDE)**

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- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the charity through discussions with trustees and other management;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charity, including the Companies Act 2006, taxation legislation and data protection, anti-bribery, employment and health and safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance; and
- enquiring of management as to actual and potential litigation and claims.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the trustees and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities is available on the Financial Reporting Council's website at: [https:// www.frc.org.uk/auditorsresponsibilities](https://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

### **Use of our report**

This report is made solely to the company's members, as a body, in accordance with chapter 3 of part 16 of the Companies Act 2006.

## **INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF LISTENING EAR (MERSEYSIDE)**

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Our audit work has been undertaken so that we might state to the charitable 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 responsibility to anyone other than the company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

*Mitchell Charlesworth (Audit) Limited*

.....  
**Louise Casey ACA (Senior Statutory Auditor) for and on behalf of Mitchell Charlesworth (Audit)  
Limited**

**Accountants  
Statutory Auditor**

.....30 January 2025.....  
14<sup>th</sup> Floor The Plaza  
100 Old Hall Street  
Liverpool  
L3 9QJ

**LISTENING EAR (MERSEYSIDE)**

**STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME & EXPENDITURE)**

**FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2024**

| <b>Current financial year</b>                          | <b>Notes</b> | <b>Unrestricted<br/>Funds<br/>2024</b> | <b>Restricted<br/>Funds<br/>2024</b> | <b>Total<br/>Funds<br/>2024</b> | <b>Total<br/>Funds<br/>2023</b> |
|--------------------------------------------------------|--------------|----------------------------------------|--------------------------------------|---------------------------------|---------------------------------|
| <b>Income and endowments from:</b>                     |              | <b>£</b>                               | <b>£</b>                             | <b>£</b>                        | <b>£</b>                        |
| Donations and legacies                                 | 3a           | 13,813                                 | -                                    | 13,813                          | 13,903                          |
| Charitable activities                                  | 3b           | 2,405,770                              | 221,755                              | 2,627,525                       | 2,194,734                       |
| Other trading activities                               | 3c           | 215                                    | -                                    | 215                             | -                               |
| Investments                                            | 3d           | 9,899                                  | -                                    | 9,899                           | 2,274                           |
| Other Income                                           | 3e           | 9,500                                  | -                                    | 9,500                           | 9,882                           |
| <b>Total income</b>                                    |              | <b>2,439,197</b>                       | <b>221,755</b>                       | <b>2,660,952</b>                | <b>2,220,793</b>                |
| <b>Expenditure on:</b>                                 |              |                                        |                                      |                                 |                                 |
| Charitable Activities                                  | 4            | 2,551,048                              | 216,614                              | 2,767,662                       | 1,968,924                       |
| <b>Total expenditure</b>                               |              | <b>2,551,048</b>                       | <b>216,614</b>                       | <b>2,767,662</b>                | <b>1,968,924</b>                |
| <b>Net (expenditure)/Income, net movement in funds</b> |              | <b>(111,851)</b>                       | <b>5,141</b>                         | <b>(106,710)</b>                | <b>251,869</b>                  |
| Total funds brought forward                            | 13,14        | 873,541                                | 401,221                              | 1,274,762                       | 1,022,893                       |
| <b>Total funds carried forward</b>                     | <b>12-14</b> | <b>761,690</b>                         | <b>406,362</b>                       | <b>1,168,052</b>                | <b>1,274,762</b>                |

The notes on pages 23 to 35 form part of these accounts.

All the above amounts relate to continuing the activities of the charitable company.

The Statement of financial activities also complies with the requirements for an income and expenditure account under the companies Act 2006.

**LISTENING EAR (MERSEYSIDE)**

**STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME & EXPENDITURE)  
FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2024**

| Prior financial year                                        | Notes        | Unrestricted<br>Funds<br>2023 | Restricted<br>Funds<br>2023 | Total<br>Funds<br>2023 |
|-------------------------------------------------------------|--------------|-------------------------------|-----------------------------|------------------------|
| <b>Income and endowments</b>                                |              | <b>£</b>                      | <b>£</b>                    | <b>£</b>               |
| <b>from:</b>                                                |              |                               |                             |                        |
| Donations and legacies                                      | 3a           | 13,903                        | -                           | 13,903                 |
| Charitable activities                                       | 3b           | 1,852,175                     | 342,559                     | 2,194,734              |
| Investments                                                 | 3c           | 2,274                         | -                           | 2,274                  |
| Other Income                                                | 3d           | 9,882                         | -                           | 9,882                  |
| <b>Total income</b>                                         |              | <b>1,878,234</b>              | <b>342,559</b>              | <b>2,220,793</b>       |
| <b>Expenditure on:</b>                                      |              |                               |                             |                        |
| Charitable Activities                                       | 4            | 1,621,964                     | 346,960                     | 1,968,924              |
| <b>Total expenditure</b>                                    |              | <b>1,621,964</b>              | <b>346,960</b>              | <b>1,968,924</b>       |
| <b>Net (expenditure)/ income, net<br/>movement in funds</b> |              | <b>256,270</b>                | <b>(4,401)</b>              | <b>251,869</b>         |
| Total funds brought forward                                 | 13,14        | 617,271                       | 405,622                     | 1,022,893              |
| <b>Total funds carried forward</b>                          | <b>12-14</b> | <b>873,541</b>                | <b>401,221</b>              | <b>1,274,762</b>       |

**LISTENING EAR (MERSEYSIDE)**  
**BALANCE SHEET AT 31<sup>ST</sup> MARCH 2024**

**Company Number 05999650**

|                                                | Notes | 31 <sup>st</sup> March 2024 | 31 <sup>st</sup> March 2023 |
|------------------------------------------------|-------|-----------------------------|-----------------------------|
|                                                |       | £                           | £                           |
| <b>Fixed assets</b>                            |       |                             |                             |
| Tangible fixed assets                          | 6     | 454,404                     | 462,989                     |
| Intangible fixed assets                        | 7     | 4,603                       | 6,256                       |
|                                                |       | <u>459,007</u>              | <u>469,245</u>              |
| <b>Current assets</b>                          |       |                             |                             |
| Debtors                                        | 8     | 515,684                     | 477,852                     |
| Cash at bank and in hand                       |       | 539,277                     | 964,881                     |
|                                                |       | <u>1,054,961</u>            | <u>1,442,733</u>            |
| <b>Current liabilities</b>                     |       |                             |                             |
| Creditors: amounts falling due within one year | 9     | (345,916)                   | (637,216)                   |
|                                                |       | <u></u>                     | <u></u>                     |
| <b>Net current assets</b>                      |       | <u>709,045</u>              | <u>805,517</u>              |
| <b>Total assets less current liabilities</b>   |       | <u>1,168,052</u>            | <u>1,274,762</u>            |
|                                                |       | =====                       | =====                       |
| <b>Funds:</b>                                  |       |                             |                             |
| Unrestricted funds                             | 12    | 421,276                     | 585,320                     |
| Unrestricted funds- Designated                 | 13    | 340,414                     | 288,221                     |
| Restricted funds                               | 12,14 | 406,362                     | 401,221                     |
|                                                |       | <u>1,168,052</u>            | <u>1,274,762</u>            |
|                                                |       | =====                       | =====                       |

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies' regime and in accordance with FRS102 SORP.

1/28/2025

Approved by the Board on ..... and signed on their behalf by:

Signed by:  


.....  
 EAAADC084542485.....

**Sarah Stead**  
**Director and Chair**

**LISTENING EAR (MERSEYSIDE)**  
**STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2024**

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|                                                             | Note | 31 <sup>st</sup> March 2024 | 31 <sup>st</sup> March 2023 |
|-------------------------------------------------------------|------|-----------------------------|-----------------------------|
| <b>Cash flows from operating activities</b>                 |      | £                           | £                           |
| Cash (used)/generated from operations                       | 17   | (419,862)                   | 67,695                      |
| <b>Investing activities</b>                                 |      |                             |                             |
| Purchase of tangible fixed assets                           |      | (15,641)                    | (34,342)                    |
| Purchase of intangible fixed assets                         |      | (-)                         | (-)                         |
| Interest received                                           |      | 9,899                       | 2,274                       |
|                                                             |      | -----                       | -----                       |
| <b>Net cash generated from investing activities</b>         |      | <b>(5,742)</b>              | <b>(32,068)</b>             |
| <b>Net cash generated from financing activities</b>         |      | -                           | -                           |
|                                                             |      | -----                       | -----                       |
| <b>Net increase/(Decrease) in cash and cash equivalents</b> |      | <b>(425,604)</b>            | <b>35,627</b>               |
| Cash and cash equivalents at beginning of year              |      | 964,881                     | 929,254                     |
|                                                             |      | -----                       | -----                       |
| <b>Cash and cash equivalents at end of year</b>             |      | <b>539,277</b>              | <b>964,881</b>              |
|                                                             |      | =====                       | =====                       |

**Represented by:**

|                          | 31 <sup>st</sup> March 2024 | 31 <sup>st</sup> March 2023 |
|--------------------------|-----------------------------|-----------------------------|
|                          | £                           | £                           |
| Cash at bank and in hand | 539,277                     | 964,881                     |
|                          | =====                       | =====                       |

# **LISTENING EAR (MERSEYSIDE)**

## **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR END 31<sup>ST</sup> MARCH 2024**

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### **1. Limited Liability**

Listening Ear (Merseyside) is a private company limited by guarantee, Incorporated in England and Wales (Registration number 05999650) and a registered charity (registration number 1117324). In the event of the charity being wound up each member's liability is limited to £1. The registered office is St Nicholas Centre, 70 Church Road, Halewood, Liverpool, L26 6LB

### **2. Accounting Policies**

#### **Basis of accounting**

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (SORP 2019) (as amended for accounting periods commencing from 1<sup>st</sup> January 2019), Charities Act 2011 and the Companies Act 2006.

Listening Ear (Merseyside) meets the definition of a public benefit entity under FRS 102.

The accounts are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### **Going concern**

At the time of approving the accounts, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the accounts.

#### **Fund accounting**

Unrestricted funds are the Charitable Company's free reserves available for the trustees to apply in accordance with the charitable company's charitable objectives.

Restricted funds are subject to specific restrictive conditions imposed by the donor. All restricted funds are accounted for as restricted income and expenditure for the purposes is charged to the fund.

Designated funds are the Charitable Company's unrestricted funds which have been set aside by the trustees for specific purposes.

#### **Income recognition**

All income is recognised once the charity has entitlement to the income, there is sufficient certainty of receipt and so it is probable that the income will be received, and the amount of income receivable can be measured reliably.

Donations and legacies comprise of donations and general grants which are recognised in the accounts when received, with the exception of known legacies which are accounted for when their receipt is certain.

Income from charitable activities is recognised on an accruals basis. Grants receivable are recognised on the date on which their unconditional payment is confirmed by the donor. Income from counselling services are recognised on completion of the delivered service.

Income from investment relates to bank interest received and is recognised when the amount is certain.

## **LISTENING EAR (MERSEYSIDE)**

### **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR END 31<sup>ST</sup> MARCH 2024**

---

#### **Expenditure recognition**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charitable company to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses, including support costs and governance costs, are allocated or apportioned to the applicable expenditure headings in the Statement of Financial Activities. Support and governance costs are applied to unrestricted funds unless specifically included in the restrictions, as specified by the donor.

Expenditure on charitable activities relate to the operation of the charity comprising of direct charitable expenditure to meet the objectives of the charitable company. Support and governance costs relate to the management and operation of the organisation and also compliance with constitutional and statutory requirements in producing the annual report. These are dealt with in the Statement of Financial Activities when payment has been approved by the charitable company.

#### **Tangible fixed Assets**

Capital expenditure is stated in the balance sheet at cost less accumulated depreciation. All capital expenditure of £500 and above are treated as fixed assets. Depreciation is provided to write off the cost of each asset over its expected useful life as below:

|                          |                                                                                                 |
|--------------------------|-------------------------------------------------------------------------------------------------|
| Computer & Equipment     | 20% per annum straight line basis                                                               |
| Fixtures & Fittings      | 20% per annum straight line basis                                                               |
| Freehold Land & Property | 2% per annum straight line basis on building and Improvements elements and Nil on freehold land |

#### **Intangible fixed Assets**

Capital expenditure is stated in the balance sheet at cost less accumulated amortisation. All capital expenditure of £500 and above are treated as fixed assets. Amortisation is provided to write off the cost of each asset over its expected life.

|               |                                   |
|---------------|-----------------------------------|
| Website Costs | 20% per annum straight line basis |
|---------------|-----------------------------------|

#### **Cash and cash equivalents**

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts.

#### **Financial instruments**

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

#### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

**LISTENING EAR (MERSEYSIDE)****NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR END 31<sup>ST</sup> MARCH 2024**

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Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the company transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained, but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

**Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

**Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

**Taxation**

Income and gains are exempt from taxation as they are received and applied for charitable purposes only. The charitable company benefits from various exemptions from taxation afforded by tax legislation and is not liable to corporation tax on income or gains falling within those exemptions.

**Pension**

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in independently administered funds.

Contribution payments are charged to the SOFA. Any amounts not paid are shown in accruals as a liability in the balance sheet

**Employee benefits**

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when there is a clear decision or commitment to terminate the employment or provide such termination benefits.

**Leases**

Payments made under operating leases, including any lease incentives received, are charges to profit or loss on a straight line basis over the term of the relevant lease except where another more systematic basis is more representative of the time pattern in which economic benefits from the leases asset are consumed.

**Critical accounting estimates and judgements**

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

## LISTENING EAR (MERSEYSIDE)

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR END 31<sup>ST</sup> MARCH 2024

The estimates and underlying assumptions are reviewed on an on-going basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

#### Deferred Income

The trustees require senior management to review the contracts and grants being performed over multiple periods and to ensure that income is released only when appropriate and earned. Where cash has been received in advance of it being earned then it is retained in the Balance Sheet as Deferred income.

#### 3. Income and endowments from

|                                  | Unrestricted<br>Funds<br>2024<br>£ | Restricted<br>Funds<br>2024<br>£ | Total<br>Funds<br>2024<br>£ | Total<br>Funds<br>2023<br>£ |
|----------------------------------|------------------------------------|----------------------------------|-----------------------------|-----------------------------|
| <b>a. Donations and Legacies</b> |                                    |                                  |                             |                             |
| Donations                        | 13,813                             | -                                | 13,813                      | 13,903                      |
|                                  | =====                              | =====                            | =====                       | =====                       |

In 2023 donations were unrestricted funds

|                                      | £         | £       | £         | £         |
|--------------------------------------|-----------|---------|-----------|-----------|
| <b>b. Charitable activities</b>      |           |         |           |           |
| Children In Need                     | -         | 37,727  | 37,727    | 40,476    |
| Counselling Services                 | 2,398,470 | -       | 2,398,470 | 1,850,363 |
| John Moores Foundation               | -         | 10,000  | 10,000    | 10,000    |
| Knowsley Choices                     | -         | 61,131  | 61,131    | 30,753    |
| Knowsley For Housing                 | -         | -       | -         | 15,000    |
| KMBC Youth Community Fund            | -         | 1,357   | 1,357     | -         |
| LCR Cares Digital Inclusion Fund     | -         | 5,999   | 5,999     | -         |
| Masonic Charitable Trust- EYC        | -         | 9,695   | 9,695     | 21,032    |
| National Lottery Community Fund      | -         | 65,846  | 65,846    | 63,447    |
| Outdoor Therapy community foundation | -         | -       | -         | 16,673    |
| Steve Morgan                         | -         | -       | -         | 115,178   |
| St Helens Domestic Abuse Partnership | -         | 30,000  | 30,000    | 15,000    |
| St Helens PCC                        | -         | -       | -         | 15,000    |
| Training                             | 7,300     | -       | 7,300     | 1,812     |
|                                      | =====     | =====   | =====     | =====     |
|                                      | 2,405,770 | 221,755 | 2,627,525 | 2,194,734 |
|                                      | =====     | =====   | =====     | =====     |

In 2023 £342,559 related to restricted funds and £1,852,175 to unrestricted funds

|                                    | £     | £     | £     | £     |
|------------------------------------|-------|-------|-------|-------|
| <b>c. Other trading activities</b> |       |       |       |       |
| Fundraising                        | 215   | -     | 215   | -     |
|                                    | ===== | ===== | ===== | ===== |
| <b>d. Investments</b>              |       |       |       |       |
| Bank interest                      | 9,899 | -     | 9,899 | 2,274 |
|                                    | ===== | ===== | ===== | ===== |

# LISTENING EAR (MERSEYSIDE)

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR END 31<sup>ST</sup> MARCH 2024

In 2023 bank interest were unrestricted funds

|                        | Unrestricted<br>Funds<br>2024<br>£ | Restricted<br>Funds<br>2024<br>£ | Total<br>Funds<br>2024<br>£ | Total<br>Funds<br>2023<br>£ |
|------------------------|------------------------------------|----------------------------------|-----------------------------|-----------------------------|
| <b>e. Other Income</b> |                                    |                                  |                             |                             |
| Telephone Mast Income  | 9,500                              | -                                | 9,500                       | 9,500                       |
| Sponsorship            | -                                  | -                                | -                           | 382                         |
|                        | <u>9,500</u>                       | <u>-</u>                         | <u>9,500</u>                | <u>9,882</u>                |
|                        | =====                              | =====                            | =====                       | =====                       |

In 2023 other income were unrestricted funds

### 4. Expenditure on Charitable Activities

|                                                 | Direct<br>Charitable<br>Expenditure<br>£ | Support &<br>Governance<br>Costs<br>£ | 2024<br>Total<br>£ | 2023<br>Total<br>£ |
|-------------------------------------------------|------------------------------------------|---------------------------------------|--------------------|--------------------|
| Provision of counselling facilities and service | 2,386,437                                | 381,225                               | 2,767,662          | 1,968,924          |
|                                                 | =====                                    | =====                                 | =====              | =====              |

a. Analysed as follows:

|                                       | 2024<br>£        | 2023<br>£        |
|---------------------------------------|------------------|------------------|
| <i>Direct charitable expenditure:</i> |                  |                  |
| Staff salary costs                    | 2,188,116        | 1,561,158        |
| Therapists                            | -                | 1,080            |
| Running costs                         | 25,147           | 20,610           |
| Resources                             | 9,383            | 10,243           |
| Room Hire                             | 13,061           | 9,964            |
| Office Costs                          | 28,782           | 24,714           |
| Events and Outings                    | 8,023            | 5,470            |
| Travel Expenses                       | 64,484           | 41,640           |
| Supervision costs                     | 49,441           | 31,417           |
|                                       | <u>2,386,437</u> | <u>1,706,296</u> |
|                                       | =====            | =====            |

# LISTENING EAR (MERSEYSIDE)

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR END 31<sup>ST</sup> MARCH 2024

|                                                   | 2024             | 2023             |
|---------------------------------------------------|------------------|------------------|
|                                                   | £                | £                |
| <i>Support &amp; Governance costs:</i>            |                  |                  |
| Staff salary costs                                | 243,124          | 127,948          |
| Office costs                                      | 28,782           | 24,714           |
| Refreshments                                      | 2,602            | 5,873            |
| Insurance                                         | 8,811            | 5,831            |
| Training                                          | 5,578            | 13,950           |
| Advertising and marketing                         | 16,702           | 33,187           |
| Legal and Professional                            | 10,275           | 4,965            |
| Computer costs                                    | 27,665           | 17,459           |
| Accountancy & Audit Fees                          | 9,860            | 6,600            |
| Irrecoverable VAT                                 | 1,802            | 2,400            |
| Bank charges                                      | 145              | 348              |
| Depreciation                                      | 24,226           | 17,700           |
| Amortisation                                      | 1,653            | 1,653            |
|                                                   | <b>381,225</b>   | <b>262,628</b>   |
| <b>Total expenditure on charitable activities</b> | <b>2,767,662</b> | <b>1,968,924</b> |
|                                                   | =====            | =====            |

£216,614 (2023: £346,960) of the above expenditure relates to restricted funding.

| b. Staff Costs           | 2024             | 2023             |
|--------------------------|------------------|------------------|
|                          | £                | £                |
| Gross wages and salaries | 2,188,976        | 1,530,240        |
| Social security costs    | 183,040          | 119,285          |
| Pension costs            | 59,224           | 39,582           |
|                          | <b>2,431,240</b> | <b>1,689,107</b> |
|                          | =====            | =====            |

### c. Particulars of employees:

The average number of staff employed during the year was as follows:

|                               | 2024      | 2023      |
|-------------------------------|-----------|-----------|
| Charitable activities         | 90        | 75        |
| Management and administration | 9         | 3         |
|                               | <b>99</b> | <b>78</b> |
|                               | =====     | =====     |

1 employee received emoluments of more than £60,000 during the year (2023:0).

The trustees are not remunerated for their services and are not included in the above number of employees.

No out-of-pocket expenses were reimbursed to trustees in the year (2023: £nil).

# LISTENING EAR (MERSEYSIDE)

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR END 31<sup>ST</sup> MARCH 2024

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### 5. Auditor's remuneration

|                | 2024  | 2023  |
|----------------|-------|-------|
|                | £     | £     |
| Audit Services | 5,250 | 4,000 |
|                | ===== | ===== |

### 6. Tangible Fixed Assets

|                                                     | Computer &<br>Equipment | Fixtures<br>& Fittings | Freehold Land<br>& Property | Total          |
|-----------------------------------------------------|-------------------------|------------------------|-----------------------------|----------------|
| Cost                                                | £                       | £                      | £                           | £              |
| At 1 <sup>st</sup> April 2023                       | 122,450                 | 452                    | 465,889                     | 588,791        |
| Additions                                           | 15,641                  | -                      | -                           | 15,641         |
| Disposals                                           | (-)                     | (-)                    | -                           | (-)            |
|                                                     | -----                   | -----                  | -----                       | -----          |
| <b>At 31<sup>st</sup> March 2024</b>                | <b>138,091</b>          | <b>452</b>             | <b>465,889</b>              | <b>604,432</b> |
| <b>Depreciation</b>                                 |                         |                        |                             |                |
| At 1 <sup>st</sup> April 2023                       | 62,925                  | 452                    | 62,425                      | 125,802        |
| Charge for the year                                 | 15,308                  | -                      | 8,918                       | 24,226         |
| Disposals                                           | (-)                     | (-)                    | -                           | (-)            |
|                                                     | -----                   | -----                  | -----                       | -----          |
| <b>At 31<sup>st</sup> March 2024</b>                | <b>78,233</b>           | <b>452</b>             | <b>71,343</b>               | <b>150,028</b> |
| <b>Net book value at 31<sup>st</sup> March 2024</b> | <b>59,858</b>           | <b>-</b>               | <b>394,546</b>              | <b>454,404</b> |
|                                                     | =====                   | =====                  | =====                       | =====          |
| Net book value at 31 <sup>st</sup> March 2023       | 59,525                  | -                      | 403,464                     | 462,989        |
|                                                     | =====                   | =====                  | =====                       | =====          |

### 7. Intangible fixed assets

|                                                     | Website      | Total        |
|-----------------------------------------------------|--------------|--------------|
| Cost                                                | £            | £            |
| At 1 <sup>st</sup> April 2023                       | 8,265        | 8,265        |
|                                                     | -----        | -----        |
| <b>At 31<sup>st</sup> March 2024</b>                | <b>8,265</b> | <b>8,265</b> |
| <b>Amortisation</b>                                 |              |              |
| Balance at 1 <sup>st</sup> April 2023               | 2,009        | 2,009        |
| Charge for the year                                 | 1,653        | 1,653        |
|                                                     | -----        | -----        |
| <b>At 31<sup>st</sup> March 2024</b>                | <b>3,662</b> | <b>3,662</b> |
| <b>Net book value at 31<sup>st</sup> March 2024</b> | <b>4,603</b> | <b>4,603</b> |
|                                                     | =====        | =====        |
| Net book value at 31 <sup>st</sup> March 2023       | 6,256        | 6,256        |
|                                                     | =====        | =====        |

# LISTENING EAR (MERSEYSIDE)

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR END 31<sup>ST</sup> MARCH 2024

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### 8. Debtors

|                         | 2024    | 2023    |
|-------------------------|---------|---------|
|                         | £       | £       |
| Debtors and prepayments | 515,684 | 477,852 |
|                         | =====   | =====   |

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

|                              | 2024    | 2023    |
|------------------------------|---------|---------|
|                              | £       | £       |
| Trade Creditors & accruals   | 21,358  | 29,781  |
| VAT                          | 143,689 | 167,469 |
| Taxation and social security | 50,458  | 34,514  |
| Deferred Income (See Below)  | 115,555 | 393,509 |
| Other Creditors              | 14,856  | 11,943  |
|                              | -----   | -----   |
|                              | 345,916 | 637,216 |
|                              | =====   | =====   |

### 10. Deferred Income

|                                              | 2024           | 2023           |
|----------------------------------------------|----------------|----------------|
|                                              | £              | £              |
| Balance at 1 <sup>st</sup> April 2023        | 393,509        | 353,283        |
| Amount deferred in the year                  | 24,590         | 393,509        |
| Amount released to incoming resources        | (302,544)      | (353,283)      |
|                                              | -----          | -----          |
| <b>Balance at 31<sup>st</sup> March 2024</b> | <b>115,555</b> | <b>393,509</b> |
|                                              | =====          | =====          |

Deferred income represents income for activities in future accounting years.

### 11. Financial instruments

|                                                  | 2024      | 2023      |
|--------------------------------------------------|-----------|-----------|
|                                                  | £         | £         |
| <b>Carrying amount of financial assets:</b>      |           |           |
| Debt instruments measured at cost                | 1,049,199 | 1,438,381 |
|                                                  | =====     | =====     |
| <b>Carrying amount of financial liabilities:</b> |           |           |
| Measured at cost                                 | 36,214    | 41,724    |
|                                                  | =====     | =====     |

# LISTENING EAR (MERSEYSIDE)

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR END 31<sup>ST</sup> MARCH 2024

### 12. Analysis of Net Assets between Funds

| 2024                                              | Intangible<br>Fixed<br>Assets | Tangible<br>Fixed<br>Assets | Net Current<br>Assets | Total            |
|---------------------------------------------------|-------------------------------|-----------------------------|-----------------------|------------------|
| Unrestricted Funds                                | £                             | £                           | £                     | £                |
| General Fund                                      | 4,603                         | 69,305                      | 347,368               | 421,276          |
| Designated Fund                                   | -                             | -                           | 340,414               | 340,414          |
|                                                   | <u>4,603</u>                  | <u>69,305</u>               | <u>687,782</u>        | <u>761,690</u>   |
| <b>Restricted Funds</b>                           |                               |                             |                       |                  |
| LCR Cares Digital Inclusion Fund                  | -                             | -                           | 3,619                 | 3,619            |
| Department of Communities and<br>Local Government | -                             | 385,099                     | 122                   | 385,221          |
| John Moores Foundation                            | -                             | -                           | 8,000                 | 8,000            |
| Knowsley Choices                                  | -                             | -                           | 9,522                 | 9,522            |
|                                                   | <u>-</u>                      | <u>385,099</u>              | <u>21,263</u>         | <u>406,362</u>   |
| <b>Totals</b>                                     | <u>4,603</u>                  | <u>454,404</u>              | <u>709,045</u>        | <u>1,168,052</u> |
|                                                   | =====                         | =====                       | =====                 | =====            |
| 2023                                              | Intangible<br>Fixed<br>Assets | Tangible<br>Fixed<br>Assets | Net Current<br>Assets | Total            |
| Unrestricted Funds                                | £                             | £                           | £                     | £                |
| General Fund                                      | 6,256                         | 69,197                      | 509,867               | 585,320          |
| Designated Fund                                   | -                             | -                           | 288,221               | 288,221          |
|                                                   | <u>6,256</u>                  | <u>69,197</u>               | <u>798,088</u>        | <u>873,541</u>   |
| <b>Restricted Funds</b>                           |                               |                             |                       |                  |
| Department of Communities and<br>Local Government | -                             | 393,792                     | 122                   | 393,914          |
| Masonic Charitable Trust- EYC                     | -                             | -                           | 7,307                 | 7,307            |
|                                                   | <u>-</u>                      | <u>393,792</u>              | <u>7,429</u>          | <u>401,221</u>   |
| <b>Totals</b>                                     | <u>6,256</u>                  | <u>462,989</u>              | <u>805,517</u>        | <u>1,274,762</u> |
|                                                   | =====                         | =====                       | =====                 | =====            |

# LISTENING EAR (MERSEYSIDE)

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR END 31<sup>ST</sup> MARCH 2024

### 13. Unrestricted Funds

| 2024            | Reserves<br>at Beginning<br>of year | Movements in the year |                    |           | Reserves<br>at End<br>of Year |
|-----------------|-------------------------------------|-----------------------|--------------------|-----------|-------------------------------|
|                 |                                     | Income                | Expenditure        | Transfers |                               |
|                 | £                                   | £                     | (£)                | £         | £                             |
| General Fund    | 585,320                             | 2,439,197             | (2,460,011)        | (143,230) | 421,276                       |
| Designated Fund | 288,221                             | -                     | (91,037)           | 143,230   | 340,414                       |
|                 | =====                               | =====                 | =====              | =====     | =====                         |
|                 | <b>873,541</b>                      | <b>2,439,197</b>      | <b>(2,551,048)</b> | <b>-</b>  | <b>761,690</b>                |
|                 | =====                               | =====                 | =====              | =====     | =====                         |

| 2023            | Reserves<br>at Beginning<br>of year | Movements in the year |                    |           | Reserves<br>at End<br>of Year |
|-----------------|-------------------------------------|-----------------------|--------------------|-----------|-------------------------------|
|                 |                                     | Income                | Expenditure        | Transfers |                               |
|                 | £                                   | £                     | (£)                | £         | £                             |
| General Fund    | 555,918                             | 1,878,234             | (1,621,964)        | (226,868) | 585,320                       |
| Designated Fund | 61,353                              | -                     | (-)                | 226,868   | 288,221                       |
|                 | =====                               | =====                 | =====              | =====     | =====                         |
|                 | <b>617,271</b>                      | <b>1,878,234</b>      | <b>(1,621,964)</b> | <b>-</b>  | <b>873,541</b>                |
|                 | =====                               | =====                 | =====              | =====     | =====                         |

**General Fund** is used to finance the charitable company's general activities and core costs as outlined in the Trustees' Report.

**Designated Fund** comprises a provision for redundancy costs of £140,414 & business development £200,000. Business development fund is to support a new and more effective staffing structure which will underpin the future growth and sustainability of the organisation.

# LISTENING EAR (MERSEYSIDE)

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR END 31<sup>ST</sup> MARCH 2024

### 14. Restricted Funds

| 2024                                           | Resources<br>Beginning<br>of year | Movements in the Year |                  | Resources<br>At Year End |
|------------------------------------------------|-----------------------------------|-----------------------|------------------|--------------------------|
|                                                |                                   | Income                | Expenditure      |                          |
|                                                | £                                 | £                     | (£)              | £                        |
| BBC Children in Need                           | -                                 | 37,727                | (37,727)         | -                        |
| Department of Communities and Local Government | 393,914                           | -                     | (8,693)          | 385,221                  |
| John Moores Foundation                         | -                                 | 10,000                | (2,000)          | 8,000                    |
| Knowsley Choices                               | -                                 | 61,131                | (51,609)         | 9,522                    |
| LCR Cares Digital Inclusion Fund               | -                                 | 5,999                 | (2,380)          | 3,619                    |
| KMBC Youth Community Fund                      | -                                 | 1,357                 | (1,357)          | -                        |
| Masonic Charitable Trust-EYC                   | 7,307                             | 9,695                 | (17,002)         | -                        |
| National Lottery Community Fund                | -                                 | 65,846                | (65,846)         | -                        |
| St Helens Domestic Abuse Partnership           | -                                 | 30,000                | (30,000)         | -                        |
|                                                | <b>401,221</b>                    | <b>221,755</b>        | <b>(216,614)</b> | <b>406,362</b>           |
|                                                | =====                             | =====                 | =====            | =====                    |

| 2023                                           | Resources<br>Beginning<br>of year | Movements in the Year |                  | Resources<br>At Year End |
|------------------------------------------------|-----------------------------------|-----------------------|------------------|--------------------------|
|                                                |                                   | Income                | Expenditure      |                          |
|                                                | £                                 | £                     | (£)              | £                        |
| BBC Children in Need                           | -                                 | 40,476                | (40,476)         | -                        |
| Department of Communities and Local Government | 402,607                           | -                     | (8,693)          | 393,914                  |
| John Moores Foundation                         | -                                 | 10,000                | (10,000)         | -                        |
| Knowsley Choices                               | -                                 | 30,753                | (30,753)         | -                        |
| Knowsley For Housing                           | -                                 | 15,000                | (15,000)         | -                        |
| Masonic Charitable Trust-EYC                   | -                                 | 21,032                | (13,725)         | 7,307                    |
| National Lottery community fund                | -                                 | 63,447                | (63,447)         | -                        |
| National Lottery for EYC                       | 1,515                             | -                     | (1,515)          | -                        |
| Outdoor Therapy Community Foundation           | -                                 | 16,673                | (16,673)         | -                        |
| Steve Morgan                                   | -                                 | 115,178               | (115,178)        | -                        |
| St Helens Domestic Abuse Partnership           | -                                 | 15,000                | (15,000)         | -                        |
| St Helens PCC                                  | -                                 | 15,000                | (15,000)         | -                        |
| Truemark Trust                                 | 1,500                             | -                     | (1,500)          | -                        |
|                                                | <b>405,622</b>                    | <b>342,559</b>        | <b>(346,960)</b> | <b>401,221</b>           |
|                                                | =====                             | =====                 | =====            | =====                    |

# LISTENING EAR (MERSEYSIDE)

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR END 31<sup>ST</sup> MARCH 2024

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### Description of Funds

These are monies given to the charitable company to be spent at the discretion of the Charity's Board of Trustees for specific charitable purposes:

**BBC Children in Need** – Supporting the 'Butterflies' service for children and young people affected by bereavement, divorce or separation.

**Department of Communities and Local Government** – To purchase and refurbish a derelict building in Whiston.

**John Moores Foundation** – Grant towards emotional youth club

**Knowsley Choices** – Contribution towards the provision of therapeutic support services

**Knowsley For Housing**- Contribution towards children & young people in Stockbridge village who are affected by domestic abuse.

**KMBC Youth Community Fund** – Contribution towards the emotional youth club project

**LCR Cares Digital Inclusion Fund**- To train 3 counsellors to use Minecraft as a platform for therapy aimed at CYP who were affected by domestic abuse.

**Masonic Charitable Trust- EYC** – To fund the costs of one (of four) fortnightly, Emotional Youth Clubs to be established by Listening Ear.

**National Lottery Community Fund**– Contribution towards coronavirus community support.

**National Lottery for EYC** – The Emotional Youth Club, a monthly peer support group for children and young people that have been through therapy but need a little extra support.

**Outdoor Therapy Community Foundation** – To expand the group's workforce to meet the rising number of residents referred. To offer counselling sessions in local community settings, green spaces, in homes or gardens, for those in care homes, or for those who find normal counselling settings off-putting.

**Steve Morgan** – to provide support for the salaries of our Senior Management Team (SMT) - CEO, Deputy CEO and Head of Clinical Services - until 31<sup>st</sup> March 2023.

**St Helens Domestic Abuse Partnership** – Contribution towards counselling support for children impacted by domestic abuse in St Helens borough.

**St Helens PCC** – Counselling for children and young people in St Helens who are victim survivors of domestic abuse.

**Truemark Trust** – Towards the Emotional Youth Club

### 15. Remuneration of key management personnel

The remuneration paid to the senior management team, who are considered to be the key management personnel was:

|              | 2024    | 2023    |
|--------------|---------|---------|
|              | £       | £       |
| Remuneration | 359,694 | 309,005 |
|              | =====   | =====   |

## LISTENING EAR (MERSEYSIDE)

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR END 31<sup>ST</sup> MARCH 2024

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#### 16. Operating Lease Commitments

Financial commitments under non-cancellable operating leases will result in the following payments falling due at 31<sup>st</sup> March 2024

|                    | 2024          | 2023          |
|--------------------|---------------|---------------|
|                    | £             | £             |
| Within 1 year      | 10,697        | 12,990        |
| Between 2- 5 years | 5,260         | 9,759         |
|                    | <u>15,957</u> | <u>22,749</u> |
|                    | =====         | =====         |

#### 17. Cash generated from operations

|                                        | 2024             | 2023          |
|----------------------------------------|------------------|---------------|
|                                        | £                | £             |
| Surplus for the year                   | (106,710)        | 251,869       |
| <b>Adjustments for:</b>                |                  |               |
| Investment income                      | (9,899)          | (2,274)       |
| Amortisation                           | 1,653            | 1,653         |
| Depreciation                           | 24,226           | 17,700        |
| <b>Movements in working capital:</b>   |                  |               |
| (Increase)/Decrease in debtors         | (37,832)         | (355,469)     |
| Increase/(Decrease) in creditors       | (13,346)         | 113,990       |
| Increase/(Decrease) in deferred income | (277,954)        | 40,226        |
|                                        | <u>(419,862)</u> | <u>67,695</u> |
|                                        | =====            | =====         |

#### 18. Related Party Transactions

There were no material related party transactions during the year which require disclosure (2023: none).

#### 19. Guarantees

As at 31<sup>st</sup> March 2024, 6 members had given a guarantee of £1 each in the event of the charitable company winding-up. Total: £6 (2023: 6 members £6).

**LISTENING EAR (MERSEYSIDE)**

England & Wales - Charity number 1117324

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# Accounts

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**LISTENING EAR**  
someone to talk to

**LISTENING EAR (MERSEYSIDE)  
COMPANY LIMITED BY GUARANTEE**

**ANNUAL REPORT &  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
31<sup>ST</sup> MARCH 2023**

**Company No. 05999650  
Charity Registration No. 1117324**

## **LISTENING EAR (MERSEYSIDE)**

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As we started the financial year, we finally felt able to look forward to a “normal” year, albeit the “new normal”. Our staff had settled into ways of working, according to their different roles. Systems and processes were more familiar to us and our partner agencies. We hoped this context might present some continuity, affording us some thinking space and capacity to complete the objectives set out in the 2019-23 strategic plan and lay the foundations for our next phase.

It soon became clear, however, that Covid-19 continued to cast a long shadow over the physical and mental health of people of all ages. Added to this, damaging rises in the cost of living plunged many of our communities into financial distress. Over the last two years, we have seen the combined impact of these factors clearly demonstrated in the unprecedented number of people needing support from Listening Ear. Across our continuous services for adults, referral rates in 2022/23 have risen by 71.4% compared to 2020/21. An even more challenging picture was presented for children and young people, with a 91% rise.

We have been heartened to see some Commissioners respond to this increased need with increased resources but this has not universally been the case. We have, as ever, drawn heavily on our trademark flexibility and resourcefulness. With support from the National Lottery we have continued training and supervision of student volunteers, boosting our capacity to reach more people. But with more clients presenting with complex needs and requiring Counselling from experienced therapists, this by no means offers a full solution. The invaluable support of the Steve Morgan Foundation, matched by DCMS, has enabled our senior team to focus their considerable skills on tackling these ongoing challenges with characteristic creativity and innovation. They have relentlessly pursued routes towards improved efficiency of process, always with an eye on maintaining quality of experience for our beneficiaries and the wellbeing and development of staff.

We are proud that 2022/23 has been a year of significant growth and achievement against our charitable objects. Overall, we have reached 3,708 people with our Counselling, aftercare and postvention services this year. The creation of a small but effective Development Team has enabled us to successfully tender for new contracts, leading to new relationships with communities across England and beyond. None of this growth would have been possible without the dedication and compassion of our staff team, including those behind the scenes as well as those delivering such excellent interventions.

We have also been able to dedicate the necessary resources to plan and implement a staffing restructure from January onwards, which will take full effect from April 2023. This increases leadership capacity across the organisation and introduces new specialist roles, including HR and Safeguarding. It is an important step towards activating a more appropriate infrastructure for the Listening Ear of today and tomorrow. It places the organisation in a strong position at the end of 2022/23. All the building blocks are in place to continue our growth trajectory and provide high quality emotional and practical support for people across the UK.

Finally, we express our heartfelt thanks to all our donors, grant funders and partners. Only with your support can we continue to walk alongside people affected by bereavement and loss in their most challenging times, offering a compassionate listening ear.



**Ann Farrell**  
**Chair**

**Dated: 15<sup>th</sup> December 2023**



**Richard Brown**  
**CEO**

**Dated: 15<sup>th</sup> December 2023**

## **LISTENING EAR (MERSEYSIDE)**

### **TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2023**

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The trustees are pleased to present their annual report for the year ended 31<sup>st</sup> March 2023.

The financial statements comply with the Charities Act 2011, Companies Act 2006, Accounting and Reporting by Charities; Statement of Recommended Practice (SORP 2019) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (as amended for accounting periods commencing from 1<sup>st</sup> January 2019).

#### **OBJECTIVES AND ACTIVITIES**

LE's charitable objects, which are set out in the Articles of Association are:

- 1. The relief of persons in England and Wales who are in conditions of poverty, sickness and distress, with the purpose of relieving such persons.*
- 2. To promote, organise and facilitate co-operation and partnership working between third sector, statutory and other relevant bodies in the achievement of the above purposes within the area of benefit.*

The Trustees have had regard to the Charity Commission guidance on Public Benefit requirements in setting the objectives.

#### **About Listening Ear**

##### **Listening Ear's Mission and Scope**

At Listening Ear, we believe in the transformative power of counselling and emotional support. Our mission is to help people of all ages who are affected by bereavement and loss to thrive - not just survive. We walk alongside people during these difficult life experiences, enabling them to discover and use their own resources towards improved mental health.

We focus our support towards people whose mental health is being affected by bereavement and / or loss. Within our definition of loss we work with victim survivors of domestic abuse and children and young people who are looked after by their local authority.

As well as specialist all-age Counselling services, Listening Ear delivers a flexible postvention model of bespoke emotional and practical support for people in crisis. We apply these approaches together or separately, as appropriate to the needs of the individual or community we are engaging with.

##### **Our Inspiration, Commitment and Values**

Many of our beneficiaries have faced disadvantage and inequality their whole lives, which motivates our dedication to meaningful inclusivity. Our profound commitment to the safety of everyone we work with is essential for us to operate with confidence in challenging contexts. We acknowledge we are part of a landscape of support and collaborate enthusiastically to improve the whole picture for people.

We take a nurturing approach to everyone we work with and everyone who works for us, listening with compassion and responding with integrity to the needs of the individual.

##### **What our beneficiaries said about us this year:**

*"Amparo truly helped me through the worst traumatic time of my life and I will forever be grateful. [The Suicide Liaison Worker] was there for me anytime I needed and helped me with my grief. She was so understanding, wonderful listener with lots of compassion."*

*"Helped me to identify my need to express my emotions in a safe way rather than push them down and not allowing myself to feel them"*

*"It helped to guide me through the grieving process and enabled me to think and speak about my feelings in a way I have never done before."*

*"Knowing that there was someone whose own experience informed their responses and suggestions was so helpful. Having support from Amparo meant that I could talk to someone who had lived through this before which felt like a relief from the feeling that I was trying to figure it out all on my own."*

## **LISTENING EAR (MERSEYSIDE)**

### **TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2023**

*"Absolutely brilliant. Patient, supportive, professional, informative. The tools and techniques to manage and improve my mental health were clearly explained and if there was any uncertainty about anything it was clarified giving reassurance. I would not hesitate to recommend"*

*"After each session [she] would come home and be calmer and talk about her session. I think she understands her feelings more and is a lot less angry and emotional."*

*"Both of the girls were supported and I was kept updated on their progress the difference has been amazing in them."*

*"Course was excellent, very informative, knowledgeable, approachable, [Course Leader] was amazing, I can imagine she has made a big difference to young peoples lives" (sic)*

*"Amazing trainers, knowledgeable and held space for all... amazingly impressed with the standard of the resource folder, absolutely epic!"*

## **ACHIEVEMENTS, SERVICE DELIVERY AND PERFORMANCE FOR THE YEAR**

### **Listening Ear's Headline Impacts in 2022/23**

- We received and processed 4,094 referrals, signposting people to other services if Listening Ear could not meet their needs.
- We provided practical and/or emotional support for 3,708 people affected by bereavement or loss, including 699 people bereaved by suicide and 629 victim survivors of domestic abuse.
- Over 1,000 of our beneficiaries were children and young people under the age of 18.
- Half of the people we supported live in the most deprived 20% of neighbourhoods in England.
- Our beneficiaries attended 12,246 Assessments and Counselling appointments delivered by Listening Ear's therapists.
- Our Suicide Bereavement Liaison Workers provided 4,885 appointments for people bereaved by suicide, offering them non-judgemental practical and emotional support. We also communicated with these beneficiaries through a further 2,028 phone calls, 6,044 SMSs and 277 letters.
- We accompanied beneficiaries bereaved by suicide at 36 inquests.
- After Listening Ear's support, 74% of people experienced improved mental health and wellbeing (evidenced by recognised outcome systems: CORS, SWEMWEBS, GAD 7, PHQ-9 and CORE 10/34).
- We provided 274 Initial Briefing and Advice sessions reaching 3,227 professionals and volunteers with information about the vital role of practical and emotional support for people bereaved by a suicide.
- We delivered 36 Community Response Plans, supporting people of all ages in workplaces and educational settings to cope with the traumatic loss of a colleague, student or friend to suicide.
- We designed and delivered a comprehensive Critical Incident Response Plan to support the community of St Margaret Mary's Catholic School following the tragic shooting of 9 year old Olivia Pratt-Korbel in her home nearby.
- We delivered training to more than 150 professionals, deepening their understanding of the impacts of traumatic bereavement and domestic abuse, thereby enabling them to better support their own beneficiaries.
- Through our specially designed bridging course we provided training and supervision for 20 adult-only Counsellors to extend their practice and work with children and young people.

### **Service Delivery**

#### **Amparo: Support After Suicide**

Our Amparo service footprint continued to grow this year, enabling us to help many more people bereaved by suicide with practical and emotional support. We were also able to provide advice and training to many more professionals in a range of relevant sectors.

We won new contracts to deliver Amparo in SHIP (Southampton, Hampshire, Isle of Wight and Portsmouth), Thames Valley (Oxfordshire, Berkshire and Buckinghamshire), Lincolnshire and Mid & South Essex. We also developed a new relationship with the British Army, supporting serving personnel bereaved by the suicide of a colleague which took our team across the UK and on our first overseas

## **LISTENING EAR (MERSEYSIDE)**

### **TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2023**

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support for a Regiment on an Operation in Texas (US). We continued to deliver Amparo in Cheshire and Merseyside, Lancashire, South Yorkshire, Kent & Medway and Coventry & Warwickshire.

In total this year, we provided practical and emotional support, through 13,859 direct contacts, for:

- 670 adults bereaved by suicide
- 29 children and young people bereaved by suicide

Rates of people failing to attend (DNA) or cancelling face to face or telephone appointments with less than 24 hours' notice (CWO24) averaged at 10% for Amparo.

Outcomes:

- 88% of beneficiaries with paired scores showed an improvement in wellbeing (using the SWEMWEBS framework).
- In feedback surveys, 98.5% of Amparo beneficiaries stated that they felt better (87.5%) or partly better (11%) after contact with Listening Ear.
- 91% of beneficiaries were satisfied or very satisfied with the Amparo service.

We delivered 36 Community Response Plans (CRPs), supporting groups of people within workplaces and educational establishments affected by a suicide. Our team provided specialist support, advice, guidance and coping strategies directly to 452 individuals through CRPs; pupils and school staff, colleagues and managers, assisting survivors in the grief process. They liaised with Governing Bodies and Local Authorities, risk assessing for potential contagion and vulnerabilities and escalating the risk to enable people to access additional support if their needs were not appropriate to manage within Amparo.

The Amparo team also provided 274 Initial Briefing Advice sessions, reaching 3,227 people. We are pushing to "level up" all Amparo services to achieve our model of best practice; an all-age service with a step up to Counselling available for those who need it.

#### **Counselling for Adults**

We continued to deliver our longstanding Counselling provision for adults affected by bereavement and loss in Knowsley, a similar programme in Halton and follow up Counselling for Amparo beneficiaries in Cheshire and Merseyside. Listening Ear won a major new contract to provide all-age Counselling for victim survivors of domestic abuse in Warwickshire, starting in July 2022, adding to a grant-funded programme in Knowsley which also provided Counselling for perpetrators. Counselling for Amparo beneficiaries in Lincolnshire and Coventry & Warwickshire also commenced.

In total this year, we successfully delivered 2,993 Adult Counselling appointments for:

- 206 adult victim survivors of domestic abuse
- 3 perpetrators of domestic abuse
- 439 adults affected by bereavement and / or loss, of which 54 were bereaved by suicide

Rates of Adults failing to attend Counselling appointments (DNA) or cancelling with less than 24 hours' notice (CWO24) averaged at 19%.

Outcomes:

- 89% of adults with paired scores showed an improvement in wellbeing (Core-34 outcomes framework).
- In feedback surveys, 98% of adult beneficiaries rated their overall experience with Listening Ear as excellent (77%) or good (21%).

#### **Helplines**

We continued to deliver Helpline Services in Halton, Sefton and South Yorkshire, providing support to adults affected by bereavement.

In total this year we:

- supported 225 individuals through 1,017 appointments
- provided over 807 hours of contact time

Rates of people failing to attend Helpline follow up appointments (DNA) or cancelling with less than 24

## **LISTENING EAR (MERSEYSIDE)**

### **TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2023**

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hours' notice (CWO24) averaged at 26%.

Outcomes:

- 92% of beneficiaries with paired scores showed an improvement in wellbeing (SWEMWBS).
- In feedback surveys, 100% of beneficiaries agreed that the service provided by the Listening Ear Helpline provided them with the support they needed at a difficult time.
- 100% were either fully (92%) or partly (8%) happy with the practical and emotional support they were offered through our Helpline.

#### **VIDA: Occupational Health Counselling**

We added a new contract with St Helens Borough Council to our existing portfolio of Occupational Health Counselling for Knowsley Council, Liverpool City Council, Sefton Council and Liverpool Mutual Homes. As part of our contract with Knowsley Council we provided a Community Response Plan for St Margaret Mary's Catholic Primary School, where 9 year old Olivia Pratt-Korbel, who was tragically shot dead in her home, attended school. We ran initial group support for staff in advance of pupils returning to school, followed by one-to-one support for staff in coping with the traumatic bereavement themselves.

In total this year, we successfully delivered 1,773 Occupational Health Counselling appointments for 396 employees. Referrals were received for people presenting with anxiety, stress, depression, bereavement, divorce/separation and domestic abuse.

Rates of Occupational health clients failing to attend Counselling appointments (DNA) or cancelling with less than 24 hours' notice (CWO24) averaged at just under 10%.

Outcomes:

- 89% of beneficiaries with paired scores showed an improvement in wellbeing (Core-34 outcomes framework).
- In feedback surveys, 98% of beneficiaries rated their overall experience with Listening Ear as excellent (83%) or good (15%).

#### **Counselling for Children and Young People (CYP)**

We were delighted to be awarded a five year contract to lead on the Thrive model for CYP in Knowsley starting in October 2022. This will involve coordinating a collaborative "No Wrong Door" approach with CAMHS and Mental Health Support Teams as well as delivering Counselling where this best meets the needs of a child or young person. In response to increased demand, our Knowsley Commissioners have expanded the available resource for Listening Ear's services.

We were able to respond quickly with a bespoke programme of group and one-to-one support for pupils at St Margaret Mary's Catholic Primary School, helping friends of 9 year old Olivia Pratt-Korbel to understand and cope with their loss.

Our portfolio of work supporting CYP who are victim survivors of domestic abuse (DA) has grown substantially. In addition to our work in Knowsley, the new DA contract we secured in Warwickshire included Counselling for CYP, our work in Warrington gained momentum and our grant-funded DA work in St Helens expanded in response to demand.

We continued to develop our specialist practice with Children who are Looked After and their parents and carers which supports small numbers of families in St Helens in an intensive and flexible way.

In total this year, we successfully delivered 4,859 CYP Counselling appointments for:

- 522 CYP affected by bereavement and/ or loss, of which 11 were bereaved by suicide
- 28 children who are looked after by their local authority
- 422 CYP who are victim survivors of domestic abuse

Rates of CYP failing to attend Counselling appointments (DNA) or cancelling with less than 24 hours' notice (CWO24) averaged at 12.5%.

Outcomes:

- 70% of CYP with paired scores showed an improvement in wellbeing (CORS and ORS outcomes frameworks).

## **LISTENING EAR (MERSEYSIDE)**

### **TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2023**

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- In feedback surveys, 97% of CYP beneficiaries rated our service as fantastic (69%), great (19%) or good (9%) and said they would tell a friend to come to Listening Ear if they needed help.
- In parent / carer feedback surveys, 98% rated our service as excellent (79%), very good (16%) or good (3%).

#### **Aftercare**

With generous support from the Masonic Charitable Trust, our Emotional Youth Club (EYC) successfully provided a varied programme of positive group activities, in-person and online, for CYP in Knowsley who had completed therapy with Listening Ear. CYP could also access 1:1 Mental Health Drop in sessions if they were in crisis and needed a “top up”. With additional support from the John Moores Foundation, we were delighted to be able to extend EYC into St Helens this year for the first time. 43 CYP attended EYC activities in 2022/23. In total we ran 42 group sessions, nine of which were open to family members, and 44 Mental Health Drop-ins. Individual journeys are complex but outcomes demonstrate that EYC helps CYP sustain their mental health and wellbeing after therapy ends.

We continued to support Friendship After Bereavement (FAB) groups for adults this year, one face to face in Halewood and one virtual. Unfortunately we were unable to allocate capacity to develop more Adult aftercare but this will be a priority in the next round of strategic planning, inspired by our EYC model.

#### **MINDSET, Training and Workforce Development**

MINDSET continued to provide an invaluable resource, enabling Listening Ear to grow our own workforce and promote better awareness in our partner sectors. Our training programmes are becoming increasingly symbiotic with our direct delivery and we are building MINDSET into new projects wherever we can.

- We delivered four Bridging Courses this year, training 20 experienced adult Counsellors to work with CYP in the “Listening Ear way”.
- We delivered five training days and an adapted bridging course for volunteers and professionals in the SHIP area, enabling them to better understand the needs of children and young people bereaved by suicide.
- We delivered training to professionals from across education and social care in Warrington, helping them build an enhanced understanding of DA and increased capacity to support CYP in need.
- In feedback surveys completed after attending LE training, 87% of professionals felt confident/extremely confident to support CYP affected by issues covered. 99% rated the course delivery as excellent (87%) or good 12%.

We also delivered mental health and wellbeing sessions for staff at Barclays' Tech Campus in Cheshire, with plans in place to develop this partnership in 2023/24.

#### **Strategic Report**

Listening Ear has been delivering a 4-year strategy since 2019 which was brought to a close in March 2023. Our strategic mission for the period was *to deliver more support and therapies to more people in more places, in new and innovative ways*. We aimed to achieve this through four strands of activity:

- *Income Development*
- *Business Development*
- *Service Development and*
- *Profile Development*

We have transformed the scale of Listening Ear's work over this four year period, whilst maintaining high quality practice, achieving significantly against each of these strands. This despite having to divert resources to both change our delivery model and meet the increased needs of our target beneficiaries as a result of the pandemic. This report summarises our key achievements within each strand, with our original objectives shown *in italics*.

## LISTENING EAR (MERSEYSIDE)

### TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2023

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#### Income Development

Overall we have increased our income by 216% over the business plan delivery period from £702,991 in 2018/19 to £2,220,793 in 2022/23.

- We have *honed our approach to public sector tendering*, ensuring that we only apply for appropriate opportunities. In 2021 we appointed a Development Manager with a focus on tendering, transforming our capacity to manage pipeline research and planning as well as bidding processes.
- The *growth of AMPARO* has been significant, from covering 11% of the English population in 2019 to 25% in March 2023, and maintaining its trajectory. In 2022/23 Amparo accounted for 39% of Listening Ear's income (just under £860,000).
- We have supported the *growth of VIDA* locally. LE now provides the Counselling element of Occupational Health programmes for four local authorities and one housing association in Merseyside. It is not within our remit, or our capabilities, to compete with major Employee Assistance Programme suppliers which limits the potential for further growth.
- We have *increased restricted income from grant giving trusts and foundations*, from £13,000 in 2018/19 to £342,559 in 2022/23. In 2022 we appointed a second Development Manager with a focus on Trusts and Foundations which will support further growth of this income stream.
- We have *retained the majority of our existing contracts*. One Amparo contract was lost due to lack of capacity to write a retender when a key member of staff was on compassionate leave. This capacity has been much improved by the creation of a small Development team.
- We have been unable to focus capacity on *driving increased donations from individual givers and companies* during the period. This remains an area of potential for us to develop in our next period.
- We have yet to substantially *increase income through trading* although we have piloted some MINDSET activity with one of our corporate supporters, Barclays.

#### Business Development

Overall, we have increased our staffing capacity from 15 FTE in March 2019 to 71 FTE in March 2023. We have evolved from an essentially regional organisation into a national organisation, extending our reach to 88 Boroughs across 6 regions of England by the end of 2022/23.

- We have *increased the number of Clinical Team Leaders* from one to eight over the period. This enables us to provide better support to our growing team of staff and volunteers.
- Instead of *investing in an HR Administrator*, we decided that an HR Manager would be more appropriate to our scale and ambition. They were appointed in December 2022 and we have ambitions for a part-time administrator to support this function.
- We appointed two dedicated Safeguarding Leads in January 2023 to provide comprehensive support to our staff during service hours.
- We have planned and commenced implementation of a restructure to enable improved support for our staff team and maintain consistency of service.
- We have *continued to support CPD for all staff* in all roles, linking in with our MINDSET offer where possible. This has, in particular, enabled us to respond to the increased need for accredited CYP Counsellors as we have trained many of our adult specialists to develop their therapeutic practice through our Bridging course, enabling them to work with children and young people.

#### Service Development

Our services have undergone extensive evolution in response to the changing needs of our beneficiaries and their preferred engagement formats. The most significant change is the switch to remote delivery for adults, the vast majority of whom still prefer to access appointments by telephone rather than face to face with paired impact scores seemingly unaffected. In contrast, after an enforced period of remote delivery for CYP during Covid-19 restrictions, we resumed face to face delivery for most of our younger beneficiaries. Listening Ear's trademark creative approach to CYP therapy is much more impactful face to face. We also find that attendance rates are significantly higher for most CYP when sessions are delivered in school.

## **LISTENING EAR (MERSEYSIDE)**

### **TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2023**

- We have significantly improved our ability to process and analyse data during this period. This enables us to employ *an optimum number of dedicated telephone assessors and Suicide Liaison Workers* to respond to referrals quickly.
- We offer a *Trauma Informed Model of Care* that supports those who have experienced ACEs.
- We continue to deliver *time-limited, short-term counselling interventions*, and enabling beneficiaries to continue to *receive support following the completion of counselling*. Our aftercare programme for CYP, Emotional Youth Club, has been especially powerful in its impact during this period and we will look to replicate its success for adults in our next planning period.
- In areas where Amparo operates, we have supported the *development of SOBS groups* and have *enabled the provision of a counselling offer* in most areas where none currently exists. We are still working with commissioners in some areas to secure appropriate resources.
- We have continued to consult with current and former beneficiaries in relation to the development of our services to ensure their voice is heard.

#### **Profile Development**

- The growth of Amparo has raised our profile significantly on a national level. Amparo is featured as a case study in Public Health England's 'Support After a Suicide: A Guide to providing local services' and our senior team inputted directly into Support After Suicide Partnership's Core Standards, both widely used to inform commissioning.
- We have secured BACP Accreditation for our CYP Service, a valued kite mark.
- We were proud to be commissioned to lead on the *Thrive development and delivery in Knowsley*.
- We have *developed a new business arm*, MINDSET training which launched its first level 4 counselling qualification.
- We have involved beneficiaries in the development of new sub brands for our services through collaborative workshops.
- We have yet to *publish a range of our products and services* but plans are emerging as part of our new Business Plan.

#### **A New Phase**

We are delighted with our progress against our 2019-23 Strategic Plan, especially given the challenging context. Our new Business Plan for 2023 – 28 has been developed with the input of staff and Trustees, built on four pillars:

- After an intense period of significant expansion we will *strengthen our foundations* to support further growth.
- We will explore the spaces around and between our existing services to activate a *full spectrum of models* of support for individuals of all ages experiencing bereavement and loss.
- We will seek opportunities to *reach out to new beneficiaries*, UK wide, where we feel our high quality models are compatible with commissioners' ambitions.
- We will *build capacity*, fulfilling our ambition to support the whole learning journey of all-age Counsellors, developing our existing offer to provide accredited pathways, from introduction through to specialism, linked to meaningful work experience with best practice "baked in".

#### **Donations and Grants received**

Our thanks are due to all those individuals and organisations that made donations and provided grants to Listening Ear within this reporting period. All contributions were gratefully received and as you can see from this report, were wisely invested in the services provided at Listening Ear, Thank you.

#### **Risk Assessment**

The main risks, to which the charitable company is exposed, as identified by the Trustees, have been considered and systems are in place to mitigate those risks. A full business continuity plan has been in place since 2013 and is regularly updated. This enables all stakeholders to be fully informed as to when it needs to be activated and the individual actions required.

## **LISTENING EAR (MERSEYSIDE)**

### **TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2023**

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#### **FINANCIAL REVIEW**

Total income in the year was £2,220,793 (2022: £1,496,301) of which £342,559 (2022: £319,863), related to funding for projects upon which restrictions are placed.

Total expenditure in the year was £1,968,924 (2022: £1,244,626), leaving a surplus for the year of £251,869 (2022: Surplus £251,675).

At 31<sup>st</sup> March 2023 the charitable company's reserves stood at £1,274,762 (2022: £1,022,893) of which £401,221 (2022: £405,622) represented restricted funds.

#### **Reserves Policy**

The trustees have agreed a reserves policy of three months' operating costs and Listening Ear are working towards this financial target through strict financial control and increased revenues from unrestricted sources to include the sales of goods and services to third party organisations.

Listening Ear continues to work towards realising this ambition, as a measure of good governance. The board approve an annual budget that is then implemented by staff within Listening Ear, making every effort to identify appropriate cost savings and income generation opportunities.

At the end of the financial year, unrestricted funds totalled £873,541 of which £69,197 is represented by tangible assets and £6,256 represented by intangible assets (see note 12), leaving surplus free reserves of £798,088 (2022: surplus £565,499). The charity has set aside designated funds of £288,221 and requires £405,491 for three months' running costs, total of £693,712.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

The organisation is a charitable company limited by guarantee, incorporated on 15<sup>th</sup> November 2006 and registered as a charity on 20<sup>th</sup> December 2006 and amended by special resolution on 8<sup>th</sup> June 2015, and a further resolution on the 16<sup>th</sup> November 2020. The Governing Instruments under which the charitable company operates comprise the Memorandum and Articles of Association together with the policies made from time to time by the trustees. Clauses 1 to 8 of the memorandum of association are deemed to have been deleted and transferred as amended to the articles of association of the company by virtue of the provisions of section 8 of the Companies Act 2006. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

Listening Ear is run by an overall active team of trustees and all have voting rights. This team form the Executive Committee of Listening Ear and we are delighted to have a cross section of backgrounds, experiences and skills that inform the strategic direction of all our services.

The Executive Committee meets on a quarterly basis, with any additional meetings as required. The trustees are elected members and have a responsibility to act in the best interest of Listening Ear. They are responsible for the organisation's governance, sustainability and accountability.

**LISTENING EAR (MERSEYSIDE)**  
**TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2023**

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**REFERENCE AND ADMINISTRATIVE DETAILS**

|                          |                                                                                                                                                                                                                           |
|--------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Name</b>              | Listening Ear (Merseyside)                                                                                                                                                                                                |
| <b>Company Number</b>    | 05999650                                                                                                                                                                                                                  |
| <b>Charity Number</b>    | 1117324                                                                                                                                                                                                                   |
| <b>Registered Office</b> | St Nicholas Centre, 70 Church Road, Halewood, Liverpool, L26 6LB                                                                                                                                                          |
| <b>Trustees</b>          | Keith Bennet<br>Karl J Connor<br>Patricia Ann Farrell<br>Heidi E. Hunt<br>Sarah Stead (Assigned 24 <sup>th</sup> July 2023)<br>Patricia J. Lunt (Resigned 1 <sup>st</sup> November 2022)<br>Roderick P. MacGregor Thomson |
| <b>Accountants</b>       | Liverpool Charity and Voluntary Services,<br>151 Dale Street,<br>Liverpool<br>L2 2AH                                                                                                                                      |
| <b>Auditors</b>          | BWM<br>Suite 5.1,<br>12 Tithebarn Street,<br>Liverpool,<br>L2 2DT                                                                                                                                                         |
| <b>Bankers</b>           | HSBC,<br>99-101 Lord Street,<br>Liverpool<br>L2 6PG                                                                                                                                                                       |

**Disclosure of information to auditor**

In so far as the trustees are aware, there is no relevant audit information of which the charity's auditors are unaware. Additionally, the trustees have taken all necessary steps that they ought to have taken as trustees in order to make themselves aware of all the relevant information and to establish that the charity's auditors are aware of that information.

**Auditor**

BWM were appointed as auditor to the company and a resolution proposing that they be re- appointed will be put at a general meeting.

**Small company provisions**

These accounts have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

**Signed on behalf of the Board of Trustees**

**Patricia Ann Farrell, Chair of the Executive Committee**

**Dated:** 15th December 2023

**LISTENING EAR (MERSEYSIDE)**  
**STATEMENT OF TRUSTEES RESPONSIBILITIES**

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The Trustees, who are also the directors of Listening Ear (Merseyside) for the purpose of company law, are responsible for preparing the Trustees Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice)

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing those financial statements, the trustees should follow best practice and:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principle in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue as a going concern;
- state whether applicable UK accounting standards have been followed, subject to any material departure disclosed and explained in the financial statements.

The Trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Opinion**

We have audited the financial statements of Listening Ear (Merseyside) (the 'charity') for the year ended 31 March 2023 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

**Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

**Other information**

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

**Opinions on other matters prescribed by the companies Act 2006**

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

The information given in the trustees' report, which includes the directors report prepared for the

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF LISTENING EAR (MERSEYSIDE)**

purposes of company law, for the financial year for which the financial statements are prepared is consistent with financial statements; and

The directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

**Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to Companies Act 2006 require us to report to you if, in our opinion:

- Adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- The financial statements are not in agreement with accounting records and returns; or
- Certain disclosures of trustees' remuneration specified by law are not made; or
- We have not received all the information and explanations we require for our audit; or
- The trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees report and from the requirement to prepare a strategic report.

**Responsibilities of trustees**

As explained more fully in the statement of trustees' responsibilities, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to cease operations, or have 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 assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

**The extent to which the audit was considered capable of detecting irregularities, including fraud**

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the charity through discussions with trustees

and other management;

- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charity, including the Companies Act 2006, taxation legislation and data protection, anti-bribery, employment and health and safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance; and
- enquiring of management as to actual and potential litigation and claims.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the trustees and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities is available on the Financial Reporting Council's website at: [https:// www.frc.org.uk/auditorsresponsibilities](https://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

### **Use of our report**

This report is made solely to the company's members, as a body, in accordance with chapter 3 of part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable 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 responsibility to anyone other than the company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

BWM

Louise Casey ACA (Senior Statutory Auditor) for and on  
behalf of BWM

Chartered Accountants  
Statutory Auditor

22/12/2023

.....

Suite 5.1  
12 Tithebarn Street  
Liverpool  
L2 2DT

**LISTENING EAR (MERSEYSIDE)**  
**STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME & EXPENDITURE)**  
**FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2023**

| Current financial year                   | Notes | Unrestricted<br>Funds<br>2023 | Restricted<br>Funds<br>2023 | Total<br>Funds<br>2023 | Total<br>Funds<br>2022 |
|------------------------------------------|-------|-------------------------------|-----------------------------|------------------------|------------------------|
| <b>Income and endowments from:</b>       |       | £                             | £                           | £                      | £                      |
| Donations and legacies                   | 3a    | 13,903                        | -                           | 13,903                 | 12,578                 |
| Charitable activities                    | 3b    | 1,852,175                     | 342,559                     | 2,194,734              | 1,474,155              |
| Investments                              | 3c    | 2,274                         | -                           | 2,274                  | 68                     |
| Other Income                             | 3d    | 9,882                         | -                           | 9,882                  | 9,500                  |
| <b>Total income</b>                      |       | <b>1,878,234</b>              | <b>342,559</b>              | <b>2,220,793</b>       | <b>1,496,301</b>       |
| <b>Expenditure on:</b>                   |       |                               |                             |                        |                        |
| Charitable Activities                    | 4     | 1,621,964                     | 346,960                     | 1,968,924              | 1,244,626              |
| <b>Total expenditure</b>                 |       | <b>1,621,964</b>              | <b>346,960</b>              | <b>1,968,924</b>       | <b>1,244,626</b>       |
| <b>Net income, net movement in funds</b> |       | <b>256,270</b>                | <b>(4,401)</b>              | <b>251,869</b>         | <b>251,675</b>         |
| Total funds brought forward              | 13,14 | 617,271                       | 405,622                     | 1,022,893              | 771,218                |
| <b>Total funds carried forward</b>       | 12-14 | <b>873,541</b>                | <b>401,221</b>              | <b>1,274,762</b>       | <b>1,022,893</b>       |

The notes on pages 21 to 33 form part of these accounts.

All the above amounts relate to continuing the activities of the charitable company.

The Statement of financial activities also complies with the requirements for an income and expenditure account under the companies Act 2006.

**LISTENING EAR (MERSEYSIDE)**  
**STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME & EXPENDITURE)**  
**FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2023**

| Prior financial year                                    | Notes        | Unrestricted<br>Funds<br>2022 | Restricted<br>Funds<br>2022 | Total<br>Funds<br>2022 |
|---------------------------------------------------------|--------------|-------------------------------|-----------------------------|------------------------|
| <b>Income and endowments from:</b>                      |              | <b>£</b>                      | <b>£</b>                    | <b>£</b>               |
| Donations and legacies                                  | 3a           | 12,578                        | -                           | 12,578                 |
| Charitable activities                                   | 3b           | 1,154,292                     | 319,863                     | 1,474,155              |
| Investments                                             | 3c           | 68                            | -                           | 68                     |
| Other Income                                            | 3d           | 9,500                         | -                           | 9,500                  |
| <b>Total income</b>                                     |              | <b>1,176,438</b>              | <b>319,863</b>              | <b>1,496,301</b>       |
| <b>Expenditure on:</b>                                  |              |                               |                             |                        |
| Charitable Activities                                   | 4            | 908,570                       | 336,056                     | 1,244,626              |
| <b>Total expenditure</b>                                |              | <b>908,570</b>                | <b>336,056</b>              | <b>1,244,626</b>       |
| <b>Net (expenditure)/ income, net movement in funds</b> |              | <b>267,868</b>                | <b>(16,193)</b>             | <b>251,675</b>         |
| Total funds brought forward                             | 13,14        | 349,403                       | 421,815                     | 771,218                |
| <b>Total funds carried forward</b>                      | <b>12-14</b> | <b>617,271</b>                | <b>405,622</b>              | <b>1,022,893</b>       |

**LISTENING EAR (MERSEYSIDE)**  
**BALANCE SHEET AT 31<sup>ST</sup> MARCH 2023**

**Company Number 05999650**

|                                                | Notes | 31 <sup>st</sup> March 2023 | 31 <sup>st</sup> March 2022 |
|------------------------------------------------|-------|-----------------------------|-----------------------------|
|                                                |       | £                           | £                           |
| <b>Fixed assets</b>                            |       |                             |                             |
| Tangible fixed assets                          | 6     | 462,989                     | 446,347                     |
| Intangible fixed assets                        | 7     | 6,256                       | 7,909                       |
| <b>Current assets</b>                          |       |                             |                             |
| Debtors                                        | 8     | 477,852                     | 122,383                     |
| Cash at bank and in hand                       |       | 964,881                     | 929,254                     |
|                                                |       | -----                       | -----                       |
|                                                |       | <b>1,442,733</b>            | <b>1,051,637</b>            |
| <b>Current liabilities</b>                     |       |                             |                             |
| Creditors: amounts falling due within one year | 9     | (637,216)                   | (483,000)                   |
|                                                |       | -----                       | -----                       |
| <b>Net current assets</b>                      |       | <b>805,517</b>              | <b>568,637</b>              |
|                                                |       | -----                       | -----                       |
| <b>Total assets less current liabilities</b>   |       | <b>1,274,762</b>            | <b>1,022,893</b>            |
|                                                |       | =====                       | =====                       |
| <b>Funds:</b>                                  |       |                             |                             |
| Unrestricted funds                             | 12    | 585,320                     | 555,918                     |
| Unrestricted funds- Designated                 | 13    | 288,221                     | 61,353                      |
| Restricted funds                               | 12,14 | 401,221                     | 405,622                     |
|                                                |       | -----                       | -----                       |
|                                                |       | <b>1,274,762</b>            | <b>1,022,893</b>            |
|                                                |       | =====                       | =====                       |

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies' regime and in accordance with FRS102 SORP.

Approved by the Board on 15<sup>th</sup> December 2023 and signed on their behalf by:

**Patricia Ann Farrell**  
**Director and Chair**

**LISTENING EAR (MERSEYSIDE)**  
**STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2023**

|                                                             | Note | 31 <sup>st</sup> March 2023 | 31 <sup>st</sup> March 2022 |
|-------------------------------------------------------------|------|-----------------------------|-----------------------------|
| <b>Cash flows from operating activities</b>                 |      | £                           | £                           |
| Cash (used)/generated from operations                       | 17   | 67,695                      | 358,579                     |
| <b>Investing activities</b>                                 |      |                             |                             |
| Purchase of tangible fixed assets                           |      | (34,342)                    | (35,349)                    |
| Purchase of intangible fixed assets                         |      | (-)                         | (8,265)                     |
| Interest received                                           |      | 2,274                       | 68                          |
|                                                             |      | -----                       | -----                       |
| <b>Net cash generated from investing activities</b>         |      | <b>(32,068)</b>             | <b>(43,546)</b>             |
| <b>Net cash generated from financing activities</b>         |      | -                           | -                           |
|                                                             |      | -----                       | -----                       |
| <b>Net increase/(Decrease) in cash and cash equivalents</b> |      | <b>35,627</b>               | <b>315,033</b>              |
| Cash and cash equivalents at beginning of year              |      | 929,254                     | 614,221                     |
|                                                             |      | -----                       | -----                       |
| <b>Cash and cash equivalents at end of year</b>             |      | <b>964,881</b>              | <b>929,254</b>              |
|                                                             |      | =====                       | =====                       |

**Represented by:**

|                          | 31 <sup>st</sup> March 2023 | 31 <sup>st</sup> March 2022 |
|--------------------------|-----------------------------|-----------------------------|
|                          | £                           | £                           |
| Cash at bank and in hand | 964,881                     | 929,254                     |
|                          | =====                       | =====                       |

**1. Limited Liability**

Listening Ear (Merseyside) is a private company limited by guarantee, Incorporated in England and Wales (Registration number 05999650) and a registered charity (registration number 1117324). In the event of the charity being wound up each member's liability is limited to £1. The registered office is St Nicholas Centre, 70 Church Road, Halewood, Liverpool, L26 6LB

**2. Accounting Policies**

**Basis of accounting**

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (SORP 2019) (as amended for accounting periods commencing from 1<sup>st</sup> January 2019), Charities Act 2011 and the Companies Act 2006.

Listening Ear (Merseyside) meet the definition of a public benefit entity under FRS 102.

The accounts are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

**Going concern**

At the time of approving the accounts, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the accounts.

**Fund accounting**

Unrestricted funds are the Charitable Company's free reserves available for the trustees to apply in accordance with the charitable company's charitable objectives.

Restricted funds are subject to specific restrictive conditions imposed by the donor. All restricted funds are accounted for as restricted income and expenditure for the purposes is charged to the fund.

Designated funds are the Charitable Company's unrestricted funds which have been set aside by the trustees for specific purposes.

**Income recognition**

All income is recognised once the charity has entitlement to the income, there is sufficient certainty of receipt and so it is probable that the income will be received, and the amount of income receivable can be measured reliably.

Donations and legacies comprise of donations and general grants which are recognised in the accounts when received, with the exception of known legacies which are accounted for when their receipt is certain.

Income from charitable activities is recognised on an accruals basis. Grants receivable are recognised on the date on which their unconditional payment is confirmed by the donor. Income from counselling services are recognised on completion of the delivered service.

Income from investment relates to bank interest received and is recognised when the amount is certain.

**Expenditure recognition**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charitable company to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses, including support costs and governance costs, are allocated or apportioned to the applicable expenditure headings in the Statement of Financial Activities. Support and governance costs are applied to unrestricted funds unless specifically included in the restrictions, as specified by the donor.

Expenditure on charitable activities relate to the operation of the charity comprising of direct charitable expenditure to meet the objectives of the charitable company. Support and governance costs relate to the management and operation of the organisation and also compliance with constitutional and statutory requirements in producing the annual report. These are dealt with in the Statement of Financial Activities when payment has been approved by the charitable company.

**Tangible fixed Assets**

Capital expenditure is stated in the balance sheet at cost less accumulated depreciation. All capital expenditure of £500 and above are treated as fixed assets. Depreciation is provided to write off the cost of each asset over its expected useful life as below:

|                          |                                                                                                 |
|--------------------------|-------------------------------------------------------------------------------------------------|
| Computer & Equipment     | 20% per annum straight line basis                                                               |
| Fixtures & Fittings      | 20% per annum straight line basis                                                               |
| Freehold Land & Property | 2% per annum straight line basis on building and Improvements elements and Nil on freehold land |

**Intangible fixed Assets**

Capital expenditure is stated in the balance sheet at cost less accumulated depreciation. All capital expenditure of £500 and above are treated as fixed assets. Depreciation is provided to write off the cost of each asset over its expected life.

|               |                                   |
|---------------|-----------------------------------|
| Website Costs | 20% per annum straight line basis |
|---------------|-----------------------------------|

**Cash and cash equivalents**

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts.

**Financial instruments**

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

**Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised. Financial assets are derecognised only when the contractual rights to the cash flows from the

asset expire or are settled, or when the company transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained, but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

**Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

**Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

**Taxation**

Income and gains are exempt from taxation as they are received and applied for charitable purposes only. The charitable company benefits from various exemptions from taxation afforded by tax legislation and is not liable to corporation tax on income or gains falling within those exemptions.

**Pension**

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in independently administered funds.

Contribution payments are charged to the SOFA. Any amounts not paid are shown in accruals as a liability in the balance sheet

**Employee benefits**

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when there is a clear decision or commitment to terminate the employment or provide such termination benefits.

**Leases**

Payments made under operating leases, including any lease incentives received, are charges to profit or loss on a straight line basis over the term of the relevant lease except where another more systematic basis is more representative of the time pattern in which economic benefits from the leases asset are consumed.

**Critical accounting estimates and judgements**

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an on-going basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

**Deferred Income**

The trustees require senior management to review the contracts and grants being performed over multiple periods and to ensure that income is released only when appropriate and earned. Where cash has been received in advance of it being earned then it is retained in the Balance Sheet as Deferred income.

**3. Income and endowments from****a. Donations and Legacies**

|           | <b>Unrestricted<br/>Funds<br/>2023<br/>£</b> | <b>Restricted<br/>Funds<br/>2023<br/>£</b> | <b>Total<br/>Funds<br/>2023<br/>£</b> | <b>Total<br/>Funds<br/>2022<br/>£</b> |
|-----------|----------------------------------------------|--------------------------------------------|---------------------------------------|---------------------------------------|
| Donations | <b>13,903</b>                                | -                                          | <b>13,903</b>                         | <b>12,578</b>                         |
|           | =====                                        | =====                                      | =====                                 | =====                                 |

In 2022 donations were unrestricted funds

**b. Charitable activities**

|                                      | <b>Unrestricted<br/>Funds<br/>2023<br/>£</b> | <b>Restricted<br/>Funds<br/>2023<br/>£</b> | <b>Total<br/>Funds<br/>2023<br/>£</b> | <b>Total<br/>Funds<br/>2022<br/>£</b> |
|--------------------------------------|----------------------------------------------|--------------------------------------------|---------------------------------------|---------------------------------------|
| Children In Need                     | -                                            | 40,476                                     | 40,476                                | 42,530                                |
| Counselling Services                 | 1,850,363                                    | -                                          | 1,850,363                             | 1,119,292                             |
| John Moores Foundation               | -                                            | 10,000                                     | 10,000                                | -                                     |
| Knowsley Choices                     | -                                            | 30,753                                     | 30,753                                | -                                     |
| Knowsley For Housing                 | -                                            | 15,000                                     | 15,000                                | -                                     |
| Liverpool City Council- Covid 19     | -                                            | -                                          | -                                     | 11,030                                |
| Masonic Charitable Trust- EYC        | -                                            | 21,032                                     | 21,032                                | 17,140                                |
| Neuromuscular centre                 | -                                            | -                                          | -                                     | 10,000                                |
| National Lottery community fund      | -                                            | 63,447                                     | 63,447                                | 62,353                                |
| Outdoor Therapy community foundation | -                                            | 16,673                                     | 16,673                                | 30,845                                |
| Steve Morgan 3/DCMS                  | -                                            | 115,178                                    | 115,178                               | 155,965                               |
| St Helens Domestic Abuse Partnership | -                                            | 15,000                                     | 15,000                                | -                                     |
| St Helens PCC                        | -                                            | 15,000                                     | 15,000                                | -                                     |
| Training                             | 1,812                                        | -                                          | 1,812                                 | 25,000                                |
|                                      | -----                                        | -----                                      | -----                                 | -----                                 |
|                                      | <b>1,852,175</b>                             | <b>342,559</b>                             | <b>2,194,734</b>                      | <b>1,474,155</b>                      |
|                                      | =====                                        | =====                                      | =====                                 | =====                                 |

In 2022 £319,863 related to restricted funds and £1,154,292 to unrestricted funds

| <b>c. Investments</b> | <b>£</b>     | <b>£</b> | <b>£</b>     | <b>£</b>  |
|-----------------------|--------------|----------|--------------|-----------|
| Bank interest         | <b>2,274</b> | -        | <b>2,274</b> | <b>68</b> |
|                       | =====        | =====    | =====        | =====     |

In 2022 bank interest were unrestricted funds

**LISTENING EAR (MERSEYSIDE)**
**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2023**

| <b>d. Other Income</b> | <b>£</b>     | <b>£</b> | <b>£</b>     | <b>£</b>     |
|------------------------|--------------|----------|--------------|--------------|
| Telephone Mast Income  | 9,500        | -        | 9,500        | 9,500        |
| Sponsorship            | 382          | -        | 382          | -            |
|                        | -----        | -----    | -----        | -----        |
|                        | <b>9,882</b> | <b>-</b> | <b>9,882</b> | <b>9,500</b> |
|                        | =====        | =====    | =====        | =====        |

In 2022 other income were unrestricted funds

**4. Expenditure on Charitable Activities**

|                                                 | <b>Direct<br/>Charitable<br/>Expenditure<br/>£</b> | <b>Support &amp;<br/>Governance<br/>Costs<br/>£</b> | <b>2023<br/>Total<br/>£</b> | <b>2022<br/>Total<br/>£</b> |
|-------------------------------------------------|----------------------------------------------------|-----------------------------------------------------|-----------------------------|-----------------------------|
| Provision of counselling facilities and service | <b>1,706,296</b>                                   | <b>262,628</b>                                      | <b>1,968,924</b>            | <b>1,244,626</b>            |

**a. Analysed as follows:**

|                                       | <b>2023<br/>£</b> | <b>2022<br/>£</b> |
|---------------------------------------|-------------------|-------------------|
| <i>Direct charitable expenditure:</i> |                   |                   |
| Staff salary costs                    | 1,561,158         | 976,218           |
| Therapists                            | 1,080             | 13,264            |
| Running costs                         | 20,610            | 19,531            |
| Resources                             | 10,243            | 5,487             |
| Room Hire                             | 9,964             | 6,287             |
| Office Costs                          | 24,714            | 14,038            |
| Events and Outings                    | 5,470             | 200               |
| Travel Expenses                       | 41,640            | 7,498             |
| Supervision costs                     | 31,417            | 18,850            |
|                                       | -----             | -----             |
|                                       | <b>1,706,296</b>  | <b>1,061,373</b>  |

|                                                   |                  |                  |
|---------------------------------------------------|------------------|------------------|
| <i>Support &amp; Governance costs:</i>            | <b>£</b>         | <b>£</b>         |
| Staff salary costs                                | 127,948          | 71,048           |
| Office costs                                      | 24,714           | 14,038           |
| Refreshments                                      | 5,873            | 1,973            |
| Insurance                                         | 5,831            | 4,791            |
| Training                                          | 13,950           | 6,502            |
| Advertising and marketing                         | 33,187           | 29,627           |
| Legal and Professional                            | 4,965            | 13,677           |
| Computer costs                                    | 17,459           | 16,517           |
| Accountancy                                       | 2,600            | 3,209            |
| Irrecoverable VAT                                 | 2,400            | 4,218            |
| Audit Fees                                        | 4,000            | 4,800            |
| Bank charges                                      | 348              | 305              |
| Depreciation                                      | 17,700           | 12,192           |
| Amortisation                                      | 1,653            | 356              |
|                                                   | -----            | -----            |
|                                                   | <b>262,628</b>   | <b>183,253</b>   |
|                                                   | -----            | -----            |
| <b>Total expenditure on charitable activities</b> | <b>1,968,924</b> | <b>1,244,626</b> |
|                                                   | =====            | =====            |

£346,960 (2022: £336,056) of the above expenditure relates to restricted funding.

**LISTENING EAR (MERSEYSIDE)****NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2023**


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| b. Staff Costs           | <b>2023</b>      | <b>2022</b>      |
|--------------------------|------------------|------------------|
|                          | <b>£</b>         | <b>£</b>         |
| Gross wages and salaries | 1,530,240        | 952,014          |
| Social security costs    | 119,285          | 71,596           |
| Pension costs            | 39,582           | 23,656           |
|                          | -----            | -----            |
|                          | <b>1,689,107</b> | <b>1,047,266</b> |
|                          | =====            | =====            |

**c. Particulars of employees:**

The average number of staff employed during the year was as follows:

|                               | <b>2023</b> | <b>2022</b> |
|-------------------------------|-------------|-------------|
| Charitable activities         | 75          | 51          |
| Management and administration | 3           | 3           |
|                               | -----       | -----       |
|                               | <b>78</b>   | <b>54</b>   |
|                               | =====       | =====       |

No employees received emoluments of more than £60,000 during the year (2022:1).

The trustees are not remunerated for their services and are not included in the above number of employees.

No out of pocket expenses were reimbursed to trustees in the year (2022: £nil).

**5. Auditor's remuneration**

|                | <b>2023</b>  | <b>2022</b>  |
|----------------|--------------|--------------|
|                | <b>£</b>     | <b>£</b>     |
| Audit Services | <b>4,000</b> | <b>4,800</b> |
|                | =====        | =====        |

There was an over provision in prior year due to VAT being included

**LISTENING EAR (MERSEYSIDE)**
**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2023**
**6. Tangible Fixed Assets**

|                                                     | <b>Computer &amp;<br/>Equipment</b> | <b>Fixtures<br/>&amp; Fittings</b> | <b>Freehold Land<br/>&amp; Property</b> | <b>Total</b>   |
|-----------------------------------------------------|-------------------------------------|------------------------------------|-----------------------------------------|----------------|
| <b>Cost</b>                                         | <b>£</b>                            | <b>£</b>                           | <b>£</b>                                | <b>£</b>       |
| At 1 <sup>st</sup> April 2022                       | 88,672                              | 452                                | 465,889                                 | 555,013        |
| Additions                                           | 34,342                              | -                                  | -                                       | 34,342         |
| Disposals                                           | (564)                               | (-)                                | -                                       | (564)          |
|                                                     | -----                               | -----                              | -----                                   | -----          |
| <b>At 31<sup>st</sup> March 2023</b>                | <b>122,450</b>                      | <b>452</b>                         | <b>465,889</b>                          | <b>588,791</b> |
| <b>Depreciation</b>                                 |                                     |                                    |                                         |                |
| At 1 <sup>st</sup> April 2022                       | 54,707                              | 452                                | 53,507                                  | 108,666        |
| Charge for the year                                 | 8,782                               | -                                  | 8,918                                   | 17,700         |
| Disposals                                           | (564)                               | (-)                                | -                                       | (564)          |
|                                                     | -----                               | -----                              | -----                                   | -----          |
| <b>At 31<sup>st</sup> March 2023</b>                | <b>62,925</b>                       | <b>452</b>                         | <b>62,425</b>                           | <b>125,802</b> |
| <b>Net book value at 31<sup>st</sup> March 2023</b> | <b>59,525</b>                       | <b>-</b>                           | <b>403,464</b>                          | <b>462,989</b> |
|                                                     | =====                               | =====                              | =====                                   | =====          |
| Net book value at 31 <sup>st</sup> March 2022       | 33,965                              | -                                  | 412,382                                 | 446,347        |
|                                                     | =====                               | =====                              | =====                                   | =====          |

**7. Intangible fixed assets**

|                                                     | <b>Website</b> | <b>Total</b> |
|-----------------------------------------------------|----------------|--------------|
| <b>Cost</b>                                         | <b>£</b>       | <b>£</b>     |
| At 1 <sup>st</sup> April 2022                       | 8,265          | 8,265        |
|                                                     | -----          | -----        |
| <b>At 31<sup>st</sup> March 2023</b>                | <b>8,265</b>   | <b>8,265</b> |
| <b>Amortisation</b>                                 |                |              |
| Balance at 1 <sup>st</sup> April 2022               | 356            | 356          |
| Charge for the year                                 | 1,653          | 1,653        |
|                                                     | -----          | -----        |
| <b>At 31<sup>st</sup> March 2023</b>                | <b>2,009</b>   | <b>2,009</b> |
| <b>Net book value at 31<sup>st</sup> March 2023</b> | <b>6,256</b>   | <b>6,256</b> |
|                                                     | =====          | =====        |
| Net book value at 31 <sup>st</sup> March 2022       | 7,909          | 7,909        |
|                                                     | =====          | =====        |

**8. Debtors**

|                         | <b>2023</b> | <b>2022</b> |
|-------------------------|-------------|-------------|
|                         | <b>£</b>    | <b>£</b>    |
| Debtors and prepayments | 477,852     | 122,383     |
|                         | =====       | =====       |

**LISTENING EAR (MERSEYSIDE)**
**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2023**
**9. Creditors: amounts falling due within one year**

|                              | <b>2023</b>    | <b>2022</b>    |
|------------------------------|----------------|----------------|
|                              | <b>£</b>       | <b>£</b>       |
| Trade Creditors & accruals   | 29,781         | 25,036         |
| VAT                          | 167,469        | 62,066         |
| Taxation and social security | 34,514         | 33,890         |
| Deferred Income (See Below)  | 393,509        | 353,283        |
| Other Creditors              | 11,943         | 8,725          |
|                              | <b>637,216</b> | <b>483,000</b> |
|                              | <b>=====</b>   | <b>=====</b>   |

**10. Deferred Income**

|                                       | <b>2023</b>    | <b>2022</b>    |
|---------------------------------------|----------------|----------------|
|                                       | <b>£</b>       | <b>£</b>       |
| Balance at 1 <sup>st</sup> April 2022 | 353,283        | 358,337        |
| Amount deferred in the year           | 393,509        | 353,283        |
| Amount released to incoming resources | (353,283)      | (358,337)      |
|                                       | <b>393,509</b> | <b>353,283</b> |
|                                       | <b>=====</b>   | <b>=====</b>   |

Deferred income represents income for activities in future accounting years.

**11. Financial instruments**

|                                                  | <b>2023</b>      | <b>2022</b>      |
|--------------------------------------------------|------------------|------------------|
|                                                  | <b>£</b>         | <b>£</b>         |
| <b>Carrying amount of financial assets:</b>      |                  |                  |
| Debt instruments measured at cost                | <b>1,438,381</b> | <b>1,048,504</b> |
|                                                  | <b>=====</b>     | <b>=====</b>     |
| <b>Carrying amount of financial liabilities:</b> |                  |                  |
| Measured at cost                                 | <b>41,724</b>    | <b>33,762</b>    |
|                                                  | <b>=====</b>     | <b>=====</b>     |

**LISTENING EAR (MERSEYSIDE)**  
**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2023**

**12. Analysis of Net Assets between Funds**

| <b>2023</b>                                       | <b>Intangible<br/>Fixed<br/>Assets</b> | <b>Tangible<br/>Fixed<br/>Assets</b> | <b>Net Current<br/>Assets</b> | <b>Total</b>     |
|---------------------------------------------------|----------------------------------------|--------------------------------------|-------------------------------|------------------|
|                                                   | <b>£</b>                               | <b>£</b>                             | <b>£</b>                      | <b>£</b>         |
| <b>Unrestricted Funds</b>                         |                                        |                                      |                               |                  |
| General Fund                                      | 6,256                                  | 69,197                               | 509,867                       | 585,320          |
| Designated Fund                                   | -                                      | -                                    | 288,221                       | 288,221          |
|                                                   | <b>6,256</b>                           | <b>69,197</b>                        | <b>798,088</b>                | <b>873,541</b>   |
| <b>Restricted Funds</b>                           |                                        |                                      |                               |                  |
| Department of Communities and<br>Local Government | -                                      | 393,792                              | 122                           | 393,914          |
| Masonic Charitable Trust- EYC                     | -                                      | -                                    | 7,307                         | 7,307            |
|                                                   | <b>-</b>                               | <b>393,792</b>                       | <b>7,429</b>                  | <b>401,221</b>   |
| <b>Totals</b>                                     | <b>6,256</b>                           | <b>462,989</b>                       | <b>805,517</b>                | <b>1,274,762</b> |

| <b>2022</b>                                       | <b>Intangible<br/>Fixed<br/>Assets</b> | <b>Tangible<br/>Fixed<br/>Assets</b> | <b>Net Current<br/>Assets</b> | <b>Total</b>     |
|---------------------------------------------------|----------------------------------------|--------------------------------------|-------------------------------|------------------|
|                                                   | <b>£</b>                               | <b>£</b>                             | <b>£</b>                      | <b>£</b>         |
| <b>Unrestricted Funds</b>                         |                                        |                                      |                               |                  |
| General Fund                                      | 7,909                                  | 43,863                               | 504,146                       | 555,918          |
| Designated Fund                                   | -                                      | -                                    | 61,353                        | 61,353           |
|                                                   | <b>7,909</b>                           | <b>43,863</b>                        | <b>565,499</b>                | <b>617,271</b>   |
| <b>Restricted Funds</b>                           |                                        |                                      |                               |                  |
| Department of Communities and<br>Local Government | -                                      | 402,485                              | 122                           | 402,607          |
| National Lottery for EYC                          | -                                      | -                                    | 1,515                         | 1,515            |
| Truemark Trust                                    | -                                      | -                                    | 1,500                         | 1,500            |
|                                                   | <b>-</b>                               | <b>402,485</b>                       | <b>3,137</b>                  | <b>405,622</b>   |
| <b>Totals</b>                                     | <b>7,909</b>                           | <b>446,348</b>                       | <b>568,636</b>                | <b>1,022,893</b> |

**13. Unrestricted Funds**

| Movements in the year |                                                   |                   |                        |                      |                                             |
|-----------------------|---------------------------------------------------|-------------------|------------------------|----------------------|---------------------------------------------|
| <b>2023</b>           | <b>Resources<br/>at Beginning<br/>of year</b>     | <b>Income</b>     | <b>Expenditure</b>     | <b>Transfers</b>     | <b>Resources<br/>at End<br/>of Year</b>     |
|                       | <b>£</b>                                          | <b>£</b>          | <b>(£)</b>             | <b>£</b>             | <b>£</b>                                    |
| General Fund          | 555,918                                           | 1,878,234         | (1,621,964)            | (226,868)            | 585,320                                     |
| Designated Fund       | 61,353                                            | -                 | (-)                    | 226,868              | 288,221                                     |
|                       | -----                                             | -----             | -----                  | -----                | -----                                       |
|                       | <b>617,271</b>                                    | <b>1,878,234</b>  | <b>(1,621,964)</b>     | <b>-</b>             | <b>873,541</b>                              |
|                       | =====                                             | =====             | =====                  | =====                | =====                                       |
| <br><b>2022</b>       | <br><b>Resources<br/>at Beginning<br/>of year</b> | <br><b>Income</b> | <br><b>Expenditure</b> | <br><b>Transfers</b> | <br><b>Resources<br/>at End<br/>of Year</b> |
|                       | <b>£</b>                                          | <b>£</b>          | <b>(£)</b>             | <b>£</b>             | <b>£</b>                                    |
| General Fund          | 288,050                                           | 1,176,438         | (908,570)              | -                    | 555,918                                     |
| Designated Fund       | 61,353                                            | -                 | (-)                    | -                    | 61,353                                      |
|                       | -----                                             | -----             | -----                  | -----                | -----                                       |
|                       | <b>349,403</b>                                    | <b>1,176,438</b>  | <b>(908,570)</b>       | <b>-</b>             | <b>617,271</b>                              |
|                       | =====                                             | =====             | =====                  | =====                | =====                                       |

**General Fund** is used to finance the charitable company's general activities and core costs as outlined in the Trustees' Report.

**Designated Fund** comprises a provision for redundancy costs of £88,221 & business development £200,000. Business development fund is to support a new and more effective staffing structure which will underpin the future growth and sustainability of the organisation.

**LISTENING EAR (MERSEYSIDE)**
**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2023**
**14. Restricted Funds**

| 2023                                           | Resources<br>Beginning<br>of year | Movements in the Year |                  | Resources<br>At Year End |
|------------------------------------------------|-----------------------------------|-----------------------|------------------|--------------------------|
|                                                |                                   | Income                | Expenditure      |                          |
|                                                | £                                 | £                     | (£)              | £                        |
| BBC Children in Need                           | -                                 | 40,476                | (40,476)         | -                        |
| Department of Communities and Local Government | 402,607                           | -                     | (8,693)          | 393,914                  |
| John Moores Foundation                         | -                                 | 10,000                | (10,000)         | -                        |
| Knowsley Choices                               | -                                 | 30,753                | (30,753)         | -                        |
| Knowsley For Housing                           | -                                 | 15,000                | (15,000)         | -                        |
| Masonic Charitable Trust-EYC                   | -                                 | 21,032                | (13,725)         | 7,307                    |
| National Lottery community fund                | -                                 | 63,447                | (63,447)         | -                        |
| National Lottery for EYC                       | 1,515                             | -                     | (1,515)          | -                        |
| Outdoor Therapy Community Foundation           | -                                 | 16,673                | (16,673)         | -                        |
| Steve Morgan 3/DCMS                            | -                                 | 115,178               | (115,178)        | -                        |
| St Helens Domestic Abuse Partnership           | -                                 | 15,000                | (15,000)         | -                        |
| St Helens PCC                                  | -                                 | 15,000                | (15,000)         | -                        |
| Truemark Trust                                 | 1,500                             | -                     | (1,500)          | -                        |
|                                                | =====                             | =====                 | =====            | =====                    |
|                                                | <b>405,622</b>                    | <b>342,559</b>        | <b>(346,960)</b> | <b>401,221</b>           |
|                                                | =====                             | =====                 | =====            | =====                    |

| 2022                                           | Resources<br>at<br>Beginning<br>of year | Movements in the Year |                  | Resources<br>at End<br>of Year |
|------------------------------------------------|-----------------------------------------|-----------------------|------------------|--------------------------------|
|                                                |                                         | Income                | Expenditure      |                                |
|                                                | £                                       | £                     | (£)              | £                              |
| BBC Children in Need                           | -                                       | 42,530                | (42,530)         | -                              |
| Department of Communities and Local Government | 411,300                                 | -                     | (8,693)          | 402,607                        |
| Hays Travel                                    | 1,500                                   | -                     | (1,500)          | -                              |
| Liverpool City Council- Covid 19               | 6,000                                   | 11,030                | (17,030)         | -                              |
| Masonic Charitable Trust-EYC                   | -                                       | 17,140                | (17,140)         | -                              |
| National Lottery community fund                | -                                       | 62,353                | (62,353)         | -                              |
| National Lottery for EYC                       | 1,515                                   | -                     | -                | 1,515                          |
| Outdoor Therapy Community Foundation           | -                                       | 30,845                | (30,845)         | -                              |
| Steve Morgan 3/DCMS                            | -                                       | 155,965               | (155,965)        | -                              |
| Truemark Trust                                 | 1,500                                   | -                     | -                | 1,500                          |
|                                                | =====                                   | =====                 | =====            | =====                          |
|                                                | <b>421,815</b>                          | <b>319,863</b>        | <b>(336,056)</b> | <b>405,622</b>                 |
|                                                | =====                                   | =====                 | =====            | =====                          |

**Description of Funds**

These are monies given to the charitable company to be spent at the discretion of the Charity's Board of Trustees for specific charitable purposes:

**BBC Children in Need** – Supporting the 'Butterflies' service for children and young people affected by bereavement, divorce or separation.

**Department of Communities and Local Government** – To purchase and refurbish a derelict building in Whiston.

**John Moores Foundation** – Grant towards emotional youth club

**Knowsley Choices** – Contribution towards the provision of therapeutic support services

**Knowsley For Housing-** Contribution towards children & young people in Stockbridge village who are effected by domestic abuse.

**Hays Travel** – Towards the Emotional Youth Club

**Liverpool City Council - Covid 19** – Contribution towards bereavement and befriending support during Covid 19 pandemic.

**Masonic Charitable Trust- EYC** – To fund the costs of one (of four) fortnightly, Emotional Youth Clubs to be established by Listening Ear.

**National Lottery** – Contribution towards coronavirus community support.

**National Lottery for EYC** – The Emotional Youth Club, a monthly peer support group for children and young people that have been through therapy but need a little extra support.

**Outdoor Therapy Community Foundation** – To expand the group's workforce to meet the rising number of residents referred. To offer counselling sessions in local community settings, green spaces, in homes or gardens, for those in care homes, or for those who find normal counselling settings off-putting.

**Steve Morgan3/DCMS** – to provide support for the salaries of our Senior Management Team (SMT) - CEO, Deputy CEO and Head of Clinical Services - until 31<sup>st</sup> March 2023.

**St Helens Domestic Abuse Partnership** – Contribution towards counselling support for children impacted by domestic abuse in St Helens borough.

**St Helens PCC** – Counselling for children and young people in St Helens who are victim survivors of domestic abuse.

**Truemark Trust** – Towards the Emotional Youth Club

**15. Remuneration of key management personnel**

The remuneration paid to the senior management team, who are considered to be the key management personnel was:

|              | 2023    | 2022    |
|--------------|---------|---------|
|              | £       | £       |
| Remuneration | 309,005 | 181,689 |
|              | =====   | =====   |

**LISTENING EAR (MERSEYSIDE)****NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2023****16. Operating Lease Commitments**

Financial commitments under non-cancellable operating leases will result in the following payments falling due at 31<sup>st</sup> March 2023

|                    | <b>2023</b>   | <b>2022</b>   |
|--------------------|---------------|---------------|
|                    | <b>£</b>      | <b>£</b>      |
| Within 1 year      | 12,990        | 8,724         |
| Between 2- 5 years | 9,759         | 5,170         |
|                    | -----         | -----         |
|                    | <b>22,749</b> | <b>13,894</b> |
|                    | =====         | =====         |

**17. Cash generated from operations**

|                                        | <b>2023</b>   | <b>2022</b>    |
|----------------------------------------|---------------|----------------|
|                                        | <b>£</b>      | <b>£</b>       |
| Surplus for the year                   | 251,869       | 251,675        |
| <b>Adjustments for:</b>                |               |                |
| Investment income                      | (2,274)       | (68)           |
| Amortisation                           | 1,653         | 356            |
| Depreciation                           | 17,700        | 12,192         |
| <b>Movements in working capital:</b>   |               |                |
| (Increase)/Decrease in debtors         | (355,469)     | 33,565         |
| Increase/(Decrease) in creditors       | 113,990       | 65,914         |
| Increase/(Decrease) in deferred income | 40,226        | (5,055)        |
|                                        | -----         | -----          |
| <b>Cash generated from operations</b>  | <b>67,695</b> | <b>358,579</b> |
|                                        | =====         | =====          |

**18. Related Party Transactions**

There were no material related party transactions during the year which require disclosure (2022: none).

**19. Guarantees**

As at 31<sup>st</sup> March 2023, 6 members had given a guarantee of £1 each in the event of the charitable company winding-up. Total: £6 (2022: 6 members £6).

**LISTENING EAR (MERSEYSIDE)**

England & Wales - Charity number 1117324

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# Accounts

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**LISTENING EAR**  
someone to talk to

**LISTENING EAR (MERSEYSIDE)  
COMPANY LIMITED BY GUARANTEE**

**ANNUAL REPORT &  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
31<sup>ST</sup> MARCH 2022**

**Company No. 05999650  
Charity Registration No. 1117324**

**LISTENING EAR (MERSEYSIDE)**  
**ANNUAL REPORT & FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2022**

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## **LISTENING EAR (MERSEYSIDE) TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2022**

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The trustees are pleased to present their annual report for the year ended 31<sup>st</sup> March 2022.

The financial statements comply with the Charities Act 2011, Companies Act 2006, Accounting and Reporting by Charities; Statement of Recommended Practice (Sorp 2015) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (as amended for accounting periods commencing from 1<sup>st</sup> January 2019).

### **OBJECTIVES AND ACTIVITIES**

To relief of persons in England and Wales who are in conditions of poverty, sickness and distress, with the purpose of relieving such persons.

To promote, organise and facilitate co-operation and partnership working between third sector, statutory and other relevant bodies in the achievement of the above purposes within the area of benefit.

The Trustees have had regard to the Charity Commission guidance on Public Benefit requirements in setting the objectives.

### **ACHIEVEMENTS, SERVICE DELIVERY AND PERFORMANCE FOR THE YEAR**

2021/22 initially followed a similar 'pattern' to 2020/21 with the COVID 19 pandemic situation and the requirement for rigid 'infection control' measures to ensure the safety of the staff and beneficiaries of Listening Ear.

On 8 March 2021, England began a phased exit from lockdown. A four-step plan entitled "the roadmap out of lockdown" was announced, which was intended to reduce lockdown restrictions "cautiously but irreversibly". The government intended to lift restriction in all areas at the same time, as opposed to a return to the tiered system that had previously been in place, due to infection levels being generally similar across England

The preparation that had been put in place by the staff and board of Listening Ear, from the 18th March 2020, was very robust and enabled the organisation to continue to provide services as previously reported. During the financial year, we were able to start the process of 'opening' up our buildings to provide in person support. The SMT produced a number of Covid 19 health and safety risk assessments during the year, and these were distributed to all staff to ensure the approach taken to resume activities both at external venues and our own venues were safe and proportional.

One trend that we continued to witness, was the preference for remote support, particularly within the adult counselling service, however children and young people's services were in a different situation, as we found that the engagement process wasn't as successful as it had been with the adult clients. The previous year, we had attempted to return to schools working face to face with CYP, but this was hindered by the various lockdowns that occurred. Following further discussions during the start of the year with a number of our CYP commissioners, we restarted to work face to face, within school premises, from July.

In May, we distributed a staff questionnaire with regards to the opinions of staff returning to the workplace, with a hybrid model of attendance, and we then implemented a three-phase return to work.

- **Phase 1 Return - July 2021**

Return to 174 for CYP Staff and limited back-office staff attendance at Halewood

## **LISTENING EAR (MERSEYSIDE) TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2022**

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- **Phased 2 Return - September 2021**

Phased 2 Return was for the Central Services Staff and Adult Counsellors to return to working in Halewood office and for the clinical rooms to be operational here. However, there was no requirement for the clinical service to resume face to face at that time, as there had been no clients requests received.

- **Phased 3 Return - October 2021**

Phased 3 Return to work and the full opening of both buildings. This occurred 1 month later than the original planned return due to the successful delivery of the CYP Phase 1 Return to Schools delivery model, 174 Phased 2 Return and EYC group delivery within outreach venues.

During 2020/2021, we were reasonably successful in applications to the grant distribution sector for emergency income to cover potential losses. This also allowed us to purchase new IT equipment and mobile phones that enabled Listening Ear to relatively easily transition the whole agency to remote working. During this financial year, this source of income was less bountiful, however, we were able to include the IT equipment and mobile phone requirements of our services to be included in other grant and contract applications that we submitted

The helpline service continued during the financial year and was extended to cover Halton, as part of a new bereavement service for local residence that also included counselling. This area of work will hopefully be extended across the next year and builds on our expertise as a specialist open age bereavement service.

In terms of our business plan, we continued to focus on the following broad thematic developments:

Profile development  
Business development  
Services development  
Income development

Whilst there were challenges to this aspect of our work, we continued improving the stability of the organisation despite the ongoing Covid pandemic.

The broad highlights include several actions within these themes that were achieved, including:

The continued growth of Amparo across England – AMPARO doubled in size

The number of team leaders increased

The number of Amparo workers increased

The development of our Trauma Informed model of Care supporting those who have experienced ACEs, whilst delivering more whole family approaches to therapy

Within Amparo service footprints, we continued supporting the development of SOBS groups and the provision of a counselling offer where none currently exist

To fully fund our existing (under-funded) charitable services in existing delivery areas, specifically with DiAmond: Emotional Support for People Affected by Domestic Abuse

With the ongoing impact of Covid, during 2021/22 Listening Ear went through a period of sizable growth. This is all made possible both by the dedicated staff, volunteers and board members who work to deliver excellent interventions, and the support required for this to happen from the team that work 'behind the scenes'. All of this ensures we continue to meet our aim of delivering more services to more people in more areas.

In children's services, Listening Ear positively completed therapy with 342 children and young people presenting with issues around bereavement and other forms of loss including divorce and separation, children looked after and those affected by domestic abuse in the home. This represents an annual

## **LISTENING EAR (MERSEYSIDE)**

### **TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2022**

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increase of 52%, which was as a direct consequence of the Covid position and the return of in person support compared to the previous year

In 2021/22 Listening Ear delivered counselling and support services for:

- Those affected by suicide, bereavement, loss and domestic abuse
- Looked After Children and Carers
- Those experiencing issues affecting their ability to work or engage in education

We processed 2,832 (increase by 49% by year on year) referrals

Offered 1,508 (increase 6% year on year) clinical assessments, 18,883 one-to-one appointments and group sessions (up by 40% year on year).

Engaged with 1,902 (29% increase by year on year) of which 1,639 achieved a planned ending (36% increase year on year)

Evidenced mental health improvements for 1,410 (27% increase by year on year) people using outcomes monitoring tools

97.44% of adult beneficiaries rated the overall experience as excellent or good

Mindset Training launched the Level 4 diploma in CYP counselling.

70.5% of children completing therapy showed improved mental health and wellbeing scores at end of therapy using an evidence-based impact monitoring tool.

92.6% of children and young people said that attending our service made them better able to concentrate in school.

Within the adult services team, Listening Ear offered therapy to 256 residents of Knowsley presenting with mild to moderate mental health issues.

1,651 (3% year on year increase) assessments, appointments and group sessions were scheduled, with an attendance rate of 77%

78.9% of adults completing therapy indicated they had the correct amount of session

100% said that they felt fully informed at every stage of the counselling or listening process

98.96% said their overall experience of the service was excellent or good

Listening Ear's VIDA occupational health service saw 604 beneficiaries accessing support/therapy

85% saw a positive improvement in their wellbeing (2% decrease year on year)

The engagement rate across all VIDA contracts was 85%

AMPARO, the suicide postvention service continued delivering services to people directly affected by suicide, and geographically increased the level of support to now include all of Lancashire, South Yorkshire, Cheshire and Merseyside, Kent and Medway, Kent and Medway and Hampshire and the Isle of Wight servicing a total population of 10.1 million people, double the reach from the previous year (18.2% of the population of England).

During the year there were 509 (63% year on year increase) referrals into the service with 392 (77%) engaging to become beneficiaries. The contact process to all beneficiaries was within our 24-hour target (21 hours was the average time), and appointments were offered within our 7-day target. AMPARO continues to consistently achieve these targets ensuring there is no waiting list. Following the coroner audit of all our beneficiaries, none went on to take their own lives, which for Listening Ear is the most important outcome.

## **Human Resources**

As with 2020/21, and the successful applications to several statutory organisations for contractual activity and trusts/ foundations for grant activity, the permanent number of FTE staff increased from 19.5 to 39.9, a 104% increase. We still retained 'casual workers' who provided additional support to assist with front line service delivery. This growth in FTE staffing is witness to the financial growth of Listening Ear and was predominantly based on front line delivery staff.

## **LISTENING EAR (MERSEYSIDE) TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2022**

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Measures will take place during the next financial year to ensure an investment into more team leaders and additionally to other functions required such as the HR department, specialist safeguarding workers and contract compliance workers. These current role functions are delivered by team leaders and the senior management team, however with the growth of Listening Ear, there is a requirement for these to be delivered by specialist staff.

### **Corporate**

As previously reported, and with the ongoing restrictions during the year due to COVID, we are aiming to conclude the business plan in March 2023. During the year we have been able to increase our focus on the plan with the majority of activities started and on-going

#### **"Income" Development**

Fully funding our existing charitable services in existing delivery areas – in progress  
Driving an increase in donations from individual givers and from companies – in progress  
Increasing charitable income from grant giving trusts – in progress  
Increasing income through trading – in progress  
Only applying for appropriate public sector tender opportunities – in progress  
Supporting the growth of VIDA and AMPARO – in progress  
Retaining existing contracts- in progress

#### **"Business" Development**

Continuing to increase the number of clinical Team Leaders in the business in order to directly support an increased number of volunteers – on going, with a number of new team leaders recruited into the organisation  
Investing in a HR administrator –we will be recruiting an HR manger in the first instance during the next financial year  
Continuing to support CPD for all staff – on going

#### **"Service" Development**

Employing an optimum number of dedicated telephone assessors and Suicide Liaison Workers to respond to referrals quickly – on going  
Developing an alternative (to counselling) therapeutic offer for social prescribers – on going  
Offering a Trauma Informed model of Care that will support those who have experienced ACEs – on going  
Continuing to deliver time-limited, short-term counselling interventions, and enabling beneficiaries to continue to receive support following the completion of counselling – the Emotional Youth Club has now been launched, with additional work required for Adults and AMPARO beneficiaries  
In areas where Amparo operates, we will support the development of SOBS groups and the provision of a counselling offer (where appropriate) where none currently exist – in progress

#### **"Profile" Development – with activities that include:**

Securing BACP Accreditation for the CYP Service - completed  
Developing and growing a new business arm – completed Mindset training which launched its first ever 4 counselling qualification  
Leading on the development of a Third Sector consortia for Occupational Health contract delivery – no current update  
Growing Amparo – on going  
Becoming part of Thrive development and delivery in Knowsley – on going  
Continuing to develop our research on cost benefit analysis of therapeutic services for CYP and

## **LISTENING EAR (MERSEYSIDE) TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2022**

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expanding to other areas of service delivery– no current update  
Publishing a range of our products and services– no current update

### **Donations and Grants received**

Our thanks are due to all those individuals and organisations that made donations and provided grants to Listening Ear within this reporting period. A comprehensive list of supporters is detailed at the back of the annual report. All contributions were gratefully received and as you can see from this report, were wisely invested in the services provided at Listening Ear. Thank you.

### **FINANCIAL REVIEW**

Total income in the year was £1,496,301 (2021: £1,005,443) of which £319,863 (2021: £243,114), related to funding for projects upon which restrictions are placed.

Total expenditure in the year was £1,244,626 (2021: £881,456), leaving a surplus for the year of £251,675 (2021: Surplus £123,987).

At 31<sup>st</sup> March 2022 the charitable company's reserves stood at £1,022,893 (2021: £771,218) of which £405,622 (2021: £421,815) represented restricted funds

### **Reserves Policy**

The trustees have agreed a reserves policy of three months' operating costs and Listening Ear are working towards this financial target through strict financial control and increased revenues from unrestricted sources to include the sales of goods and services to third party organisations.

Listening Ear has realised this ambition, which was challenging, particularly in light of the austerity measures implemented by central Government. The board approved an annual budget that was then implemented by staff within Listening Ear, and made every effort to identify appropriate cost savings.

At the end of the financial year, unrestricted funds totalled £617,271 of which £43,863 is represented by tangible assets and £7,909 represented by intangible assets (see note 7), leaving surplus free reserves of £565,499 (2021: surplus £337,390). The charity has set aside a redundancy provision of £61,353 and requires £227,143 for three months' running costs, total of £288,496.

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

The organisation is a charitable company limited by guarantee, incorporated on 15<sup>th</sup> November 2006 and registered as a charity on 20<sup>th</sup> December 2006 and amended by special resolution on 8<sup>th</sup> June 2015, and a further resolution on the 16<sup>th</sup> November 2020. The Governing Instruments under which the charitable company operates comprise the Memorandum and Articles of Association together with the policies made from time to time by the trustees. Clauses 1 to 8 of the memorandum of association are deemed to have been deleted and transferred as amended to the articles of association of the company by virtue of the provisions of section 8 of the Companies Act 2006. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

Listening Ear is run by an overall active team of trustees and all have voting rights. This team form the Executive Committee of Listening Ear and we are delighted to have a cross section of backgrounds, experiences and skills that inform the strategic direction of all our services.

The Executive Committee meets on a quarterly basis, with any additional meetings as required. The trustees are elected members and have a responsibility to act in the best interest of Listening Ear. They are responsible for the organisation's governance, sustainability and accountability.

**LISTENING EAR (MERSEYSIDE)**  
**TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2022**

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**REFERENCE AND ADMINISTRATIVE DETAILS**

|                          |                                                                                                                                                                                                                         |
|--------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Name</b>              | Listening Ear (Merseyside)                                                                                                                                                                                              |
| <b>Company Number</b>    | 05999650                                                                                                                                                                                                                |
| <b>Charity Number</b>    | 1117324                                                                                                                                                                                                                 |
| <b>Registered Office</b> | St Nicholas Centre, 70 Church Road, Halewood, Liverpool, L26 6LB                                                                                                                                                        |
| <b>Trustees</b>          | Keith Bennet<br>Jane Case (Resigned 29 <sup>th</sup> June 2021)<br>Karl J Connor<br>Patricia Ann Farrell<br>Heidi E. Hunt<br>Patricia J. Lunt (Resigned 1 <sup>st</sup> November 2022)<br>Roderick P. MacGregor Thomson |
| <b>Accountants</b>       | Liverpool Charity and Voluntary Services,<br>151 Dale Street,<br>Liverpool<br>L2 2AH                                                                                                                                    |
| <b>Auditors</b>          | BWM<br>Suite 5.1,<br>12 Tithebarn Street,<br>Liverpool,<br>L2 2DT                                                                                                                                                       |
| <b>Bankers</b>           | HSBC,<br>99-101 Lord Street,<br>Liverpool<br>L2 6PG                                                                                                                                                                     |

**Disclosure of information to auditor**

In so far as the trustees are aware, there is no relevant audit information of which the charity's auditors are unaware. Additionally, the trustees have taken all necessary steps that they ought to have taken as trustees in order to make themselves aware of all the relevant information and to establish that the charity's auditors are aware of that information.

**Auditor**

BWM were appointed as auditor to the company and a resolution proposing that they be re- appointed will be put at a general meeting.

**Small company provisions**

These accounts have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

**Signed on behalf of the Board of Trustees**

  
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**Patricia Ann Farrell, Chair of the Executive Committee**

**Dated:** 23 January 2023

## **LISTENING EAR (MERSEYSIDE)**

### **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

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The Trustees, who are also the directors of Listening Ear (Merseyside) for the purpose of company law, are responsible for preparing the Trustees Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards ( United Kingdom Generally Accepted Accounting Practice)

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing those financial statements, the trustees should follow best practice and:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principle in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue as a going concern;
- state whether applicable UK accounting standards have been followed, subject to any material departure disclosed and explained in the financial statements.

The Trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Opinion**

We have audited the financial statements of Listening Ear (Merseyside) (the 'charity') for the year ended 31 March 2022 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the *UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2022 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

**Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate. Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue. Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

**Other information**

The trustees 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. In connection with our audit of the financial statements, 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 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.

**Opinions on other matters prescribed by the Companies Act 2006**

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

- the information given in the trustees' report, which includes the trustees' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

**Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

**Responsibilities of trustees**

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the trustees of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

**Auditor's responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

**The extent to which the audit was considered capable of detecting irregularities, including fraud**

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the company through discussions with trustees and other management;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including the Companies Act 2006, taxation legislation and data protection, anti-bribery, employment and health and safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance; and
- enquiring of management as to actual and potential litigation and claims.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations

to enquiry of the trustees and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

**Use of our report**

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

**Louise Casey ACA (Senior Statutory Auditor) for and on behalf of BWM**

**Chartered Accountants  
Statutory Auditor**

26/01/2023

.....

Suite 5.1

12 Tithebarn Street

Liverpool

L2 2DT

**LISTENING EAR (MERSEYSIDE)  
STATEMENT OF FINANCIAL ACTIVITIES  
(INCLUDING INCOME & EXPENDITURE)  
FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2022**

| Current financial year                                  | Notes        | Unrestricted<br>Funds<br>2022 | Restricted<br>Funds<br>2022 | Total<br>Funds<br>2022 | Total<br>Funds<br>2021 |
|---------------------------------------------------------|--------------|-------------------------------|-----------------------------|------------------------|------------------------|
| <b>Income and endowments from:</b>                      |              | <b>£</b>                      | <b>£</b>                    | <b>£</b>               | <b>£</b>               |
| Donations and legacies                                  | 3a           | 12,578                        | -                           | 12,578                 | 12,306                 |
| Charitable activities                                   | 3b           | 1,154,292                     | 319,863                     | 1,474,155              | 983,524                |
| Investments                                             | 3c           | 68                            | -                           | 68                     | 113                    |
| Other Income                                            | 3d           | 9,500                         | -                           | 9,500                  | 9,500                  |
| <b>Total income</b>                                     |              | <b>1,176,438</b>              | <b>319,863</b>              | <b>1,496,301</b>       | <b>1,005,443</b>       |
| <b>Expenditure on:</b>                                  |              |                               |                             |                        |                        |
| Charitable Activities                                   | 4            | 908,570                       | 336,056                     | 1,244,626              | 881,456                |
| <b>Total expenditure</b>                                |              | <b>908,570</b>                | <b>336,056</b>              | <b>1,244,626</b>       | <b>881,456</b>         |
| <b>Net (expenditure)/ income, net movement in funds</b> |              | <b>267,868</b>                | <b>(16,193)</b>             | <b>251,675</b>         | <b>123,987</b>         |
| Total funds brought forward                             | 13,14        | 349,403                       | 421,815                     | 771,218                | 647,231                |
| <b>Total funds carried forward</b>                      | <b>12-14</b> | <b>617,271</b>                | <b>405,622</b>              | <b>1,022,893</b>       | <b>771,218</b>         |

The notes on pages 17 to 29 form part of these accounts.

All the above amounts relate to continuing the activities of the charitable company.

**LISTENING EAR (MERSEYSIDE)  
STATEMENT OF FINANCIAL ACTIVITIES  
(INCLUDING INCOME & EXPENDITURE)  
FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2022**

| Prior financial year                                    | Notes        | Unrestricted<br>Funds<br>2021 | Restricted<br>Funds<br>2021 | Total<br>Funds<br>2021 |
|---------------------------------------------------------|--------------|-------------------------------|-----------------------------|------------------------|
| <b>Income and endowments from:</b>                      |              | <b>£</b>                      | <b>£</b>                    | <b>£</b>               |
| Donations and legacies                                  | 3a           | 12,306                        | -                           | 12,306                 |
| Charitable activities                                   | 3b           | 740,410                       | 243,114                     | 983,524                |
| Investments                                             | 3c           | 113                           | -                           | 113                    |
| Other Income                                            | 3d           | 9,500                         | -                           | 9,500                  |
| <b>Total income</b>                                     |              | <b>762,329</b>                | <b>243,114</b>              | <b>1,005,443</b>       |
| <b>Expenditure on:</b>                                  |              |                               |                             |                        |
| Charitable Activities                                   | 4            | 630,108                       | 251,348                     | 881,456                |
| <b>Total expenditure</b>                                |              | <b>630,108</b>                | <b>251,348</b>              | <b>881,456</b>         |
| <b>Net (expenditure)/ income, net movement in funds</b> |              | <b>132,221</b>                | <b>(8,234)</b>              | <b>123,987</b>         |
| Total funds brought forward                             | 13,14        | 217,182                       | 430,049                     | 647,231                |
| <b>Total funds carried forward</b>                      | <b>12-14</b> | <b>349,403</b>                | <b>421,815</b>              | <b>771,218</b>         |
|                                                         |              | =====                         | =====                       | =====                  |

All the above amounts relate to continuing the activities of the charitable company.

**LISTENING EAR (MERSEYSIDE)**  
**BALANCE SHEET AT 31<sup>ST</sup> MARCH 2022**

**Company Number 05999650**

|                                                | Notes | 31 <sup>st</sup> March 2022 |                  | 31 <sup>st</sup> March 2021 |                |
|------------------------------------------------|-------|-----------------------------|------------------|-----------------------------|----------------|
|                                                |       | £                           | £                | £                           | £              |
| <b>Fixed assets</b>                            |       |                             |                  |                             |                |
| Tangible fixed assets                          | 6     |                             | 446,347          |                             | 423,190        |
| Intangible fixed assets                        | 7     |                             | 7,909            |                             | -              |
| <b>Current assets</b>                          |       |                             |                  |                             |                |
| Debtors                                        | 8     | 122,383                     |                  | 155,948                     |                |
| Cash at bank and in hand                       |       | 929,254                     |                  | 614,221                     |                |
|                                                |       | -----                       |                  | -----                       |                |
|                                                |       | 1,051,637                   |                  | 770,169                     |                |
| <b>Current liabilities</b>                     |       |                             |                  |                             |                |
| Creditors: amounts falling due within one year | 9     | (483,000)                   |                  | (422,141)                   |                |
|                                                |       | -----                       |                  | -----                       |                |
| <b>Net current assets</b>                      |       |                             | 568,637          |                             | 348,028        |
| <b>Total assets less current liabilities</b>   |       |                             | -----            |                             | -----          |
|                                                |       |                             | <b>1,022,893</b> |                             | <b>771,218</b> |
|                                                |       |                             | =====            |                             | =====          |
| <b>Funds:</b>                                  |       |                             |                  |                             |                |
| Unrestricted funds                             | 12,13 |                             | 617,271          |                             | 349,403        |
| Restricted funds                               | 12,14 |                             | 405,622          |                             | 421,815        |
|                                                |       |                             | -----            |                             | -----          |
|                                                |       |                             | <b>1,022,893</b> |                             | <b>771,218</b> |
|                                                |       |                             | =====            |                             | =====          |
| Included within Unrestricted Funds:            |       |                             |                  |                             |                |
| Designated Funds                               | 13    |                             | <b>61,353</b>    |                             | <b>61,353</b>  |
|                                                |       |                             | =====            |                             | =====          |

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies' regime and in accordance with FRS102 SORP.

Approved by the Board on 23<sup>rd</sup> January 2023 and signed on their behalf by:



.....  
**Patricia Ann Farrell**  
**Director and Chair**

**LISTENING EAR (MERSEYSIDE)**  
**STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2022**

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|                                                             | <b>Note</b> | <b>31<sup>st</sup> March 2022</b> |                | <b>31<sup>st</sup> March 2021</b> |                |
|-------------------------------------------------------------|-------------|-----------------------------------|----------------|-----------------------------------|----------------|
| <b>Cash flows from operating activities</b>                 |             | <b>£</b>                          | <b>£</b>       | <b>£</b>                          | <b>£</b>       |
| Cash (used)/generated from operations                       | 17          |                                   | 358,579        |                                   | 382,333        |
| <b>Investing activities</b>                                 |             |                                   |                |                                   |                |
| Purchase of tangible fixed assets                           |             | (35,349)                          |                | -                                 |                |
| Purchase of intangible fixed assets                         |             | (8,265)                           |                | -                                 |                |
| Interest received                                           |             | 68                                |                | 113                               |                |
|                                                             |             | -----                             |                | -----                             |                |
| <b>Net cash generated from in investing activities</b>      |             |                                   | (43,546)       |                                   | 113            |
| <b>Net cash generated from financing activities</b>         |             |                                   | -              |                                   | -              |
|                                                             |             |                                   | -----          |                                   | -----          |
| <b>Net increase/(Decrease) in cash and cash equivalents</b> |             |                                   | <b>315,033</b> |                                   | <b>382,446</b> |
| Cash and cash equivalents at beginning of year              |             |                                   | 614,221        |                                   | 231,775        |
|                                                             |             |                                   | -----          |                                   | -----          |
| <b>Cash and cash equivalents at end of year</b>             |             |                                   | <b>929,254</b> |                                   | <b>614,221</b> |
|                                                             |             |                                   | =====          |                                   | =====          |

**Represented by:**

|                          | <b>31<sup>st</sup> March 2022</b> |                | <b>31<sup>st</sup> March 2021</b> |                |
|--------------------------|-----------------------------------|----------------|-----------------------------------|----------------|
|                          | <b>£</b>                          | <b>£</b>       | <b>£</b>                          | <b>£</b>       |
| Cash at bank and in hand |                                   | <b>929,254</b> |                                   | <b>614,221</b> |
|                          |                                   | =====          |                                   | =====          |

## **1. Limited Liability**

The charity is a company limited by guarantee. Each member's liability is limited to £1.

## **2. Accounting Policies**

### **Basis of accounting**

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (SORP 2015) (as amended for accounting periods commencing from 1<sup>st</sup> January 2019), Charities Act 2011 and the Companies Act 2006.

The accounts are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

### **Going concern**

At the time of approving the accounts, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the accounts.

### **Fund accounting**

Unrestricted funds are the Charitable Company's free reserves available for the trustees to apply in accordance with the charitable company's charitable objectives.

Restricted funds are subject to specific restrictive conditions imposed by the donor. All restricted funds are accounted for as restricted income and expenditure for the purposes is charged to the fund.

Designated funds are the Charitable Company's unrestricted funds which have been set aside by the trustees for specific purposes.

### **Income recognition**

All income is recognised once the charity has entitlement to the income, there is sufficient certainty of receipt and so it is probable that the income will be received, and the amount of income receivable can be measured reliably.

Donations and legacies comprise of donations and general grants which are recognised in the accounts when received, with the exception of known legacies which are accounted for when their receipt is certain.

Income from charitable activities is recognised on an accruals basis. Grants receivable are recognised on the date on which their unconditional payment is confirmed by the donor.

Income from investment relates to bank interest received and is recognised when the amount is certain.

**Expenditure recognition**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charitable company to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses, including support costs and governance costs, are allocated or apportioned to the applicable expenditure headings in the Statement of Financial Activities. Support and governance costs are applied to unrestricted funds unless specifically included in the restrictions, as specified by the donor.

Expenditure on charitable activities relate to the operation of the charity comprising of direct charitable expenditure to meet the objectives of the charitable company. Support and governance costs relate to the management and operation of the organisation and also compliance with constitutional and statutory requirements in producing the annual report. These are dealt with in the Statement of Financial Activities when payment has been approved by the charitable company.

**Tangible fixed Assets**

Capital expenditure is stated in the balance sheet at cost less accumulated depreciation. All capital expenditure of £500 and above are treated as fixed assets. Depreciation is provided to write off the cost of each asset over its expected useful life as below:

|                          |                                                                        |
|--------------------------|------------------------------------------------------------------------|
| Computer & Equipment     | 20% per annum straight line basis                                      |
| Fixtures & Fittings      | 20% per annum straight line basis                                      |
| Freehold Land & Property | 2% per annum straight line basis on building and Improvements elements |

**Intangible fixed Assets**

Capital expenditure is stated in the balance sheet at cost less accumulated depreciation. All capital expenditure of £500 and above are treated as fixed assets. Depreciation is provided to write off the cost of each asset over its expected life.

|               |                                   |
|---------------|-----------------------------------|
| Website Costs | 20% per annum straight line basis |
|---------------|-----------------------------------|

**Cash and cash equivalents**

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts.

**Financial instruments**

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

**Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future

## **LISTENING EAR (MERSEYSIDE)**

### **NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2022**

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receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

#### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

#### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### **Taxation**

Income and gains are exempt from taxation as they are received and applied for charitable purposes only. The charitable company benefits from various exemptions from taxation afforded by tax legislation and is not liable to corporation tax on income or gains falling within those exemptions.

#### **Pension**

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in independently administered funds.

Contribution payments are charged to the SOFA. Any amounts not paid are shown in accruals as a liability in the balance sheet

#### **Employee benefits**

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when there is a clear decision or commitment to terminate the employment or provide such termination benefits.

#### **Leases**

Payments made under operating leases, including any lease incentives received, are charges to profit or loss on a straight line basis over the term of the relevant lease except where another more systematic basis is more representative of the time pattern in which economic benefits from the leases asset are consumed.

#### **Critical accounting estimates and judgements**

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an on-going basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

**LISTENING EAR (MERSEYSIDE)**  
**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2022**

**3. Income and endowments from**

|                                       | <b>Unrestricted<br/>Funds<br/>2022<br/>£</b> | <b>Restricted<br/>Funds<br/>2022<br/>£</b> | <b>Total<br/>Funds<br/>2022<br/>£</b> | <b>Total<br/>Funds<br/>2021<br/>£</b> |
|---------------------------------------|----------------------------------------------|--------------------------------------------|---------------------------------------|---------------------------------------|
| <b>a. Donations and Legacies</b>      |                                              |                                            |                                       |                                       |
| Donations                             | 12,578                                       | -                                          | 12,578                                | 12,306                                |
|                                       | =====                                        | =====                                      | =====                                 | =====                                 |
|                                       | <b>Unrestricted<br/>Funds<br/>2022<br/>£</b> | <b>Restricted<br/>Funds<br/>2022<br/>£</b> | <b>Total<br/>Funds<br/>2022<br/>£</b> | <b>Total<br/>Funds<br/>2021<br/>£</b> |
| <b>b. Charitable activities</b>       |                                              |                                            |                                       |                                       |
| Children In Need                      | -                                            | 42,530                                     | 42,530                                | 41,853                                |
| Charities Aid Foundation              | -                                            | -                                          | -                                     | 10,000                                |
| Counselling Services                  | 1,119,292                                    | -                                          | 1,119,292                             | 716,010                               |
| Independent Age                       | -                                            | -                                          | -                                     | 12,000                                |
| Julia & Hans Rausing Trust            | -                                            | -                                          | -                                     | 34,769                                |
| KMBC DA Better Together               | -                                            | -                                          | -                                     | 20,000                                |
| Liverpool Carers                      | -                                            | -                                          | -                                     | 5,000                                 |
| Liverpool City Council- Covid 19      | -                                            | 11,030                                     | 11,030                                | 6,000                                 |
| Masonic Charitable Trust- EYC         | -                                            | 17,140                                     | 17,140                                | 4,351                                 |
| Neuromuscular centre                  | 10,000                                       | -                                          | 10,000                                | -                                     |
| National Lottery community fund       | -                                            | 62,353                                     | 62,353                                | 16,377                                |
| Outdoor Therapy community foundation  | -                                            | 30,845                                     | 30,845                                | -                                     |
| SESF (Social Enterprise Support Fund) | -                                            | -                                          | -                                     | 22,700                                |
| Steve Morgan Foundation               | -                                            | -                                          | -                                     | 20,505                                |
| Steve Morgan 3/DCMS                   | -                                            | 155,965                                    | 155,965                               | 45,189                                |
| The Clothworkers Foundation           | -                                            | -                                          | -                                     | 4,370                                 |
| Truemark Trust                        | -                                            | -                                          | -                                     | -                                     |
| Training                              | 25,000                                       | -                                          | 25,000                                | 24,400                                |
|                                       | 1,154,292                                    | 319,863                                    | 1,474,155                             | 983,524                               |
|                                       | =====                                        | =====                                      | =====                                 | =====                                 |
| <b>c. Investments</b>                 | <b>£</b>                                     | <b>£</b>                                   | <b>£</b>                              | <b>£</b>                              |
| Bank interest                         | 68                                           | -                                          | 68                                    | 113                                   |
|                                       | =====                                        | =====                                      | =====                                 | =====                                 |
| <b>d. Other Income</b>                | <b>£</b>                                     | <b>£</b>                                   | <b>£</b>                              | <b>£</b>                              |
| Telephone Mast Income                 | 9,500                                        | -                                          | 9,500                                 | 9,500                                 |
|                                       | =====                                        | =====                                      | =====                                 | =====                                 |
|                                       | 9,500                                        | -                                          | 9,500                                 | 9,500                                 |
|                                       | =====                                        | =====                                      | =====                                 | =====                                 |

**LISTENING EAR (MERSEYSIDE)**  
**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2022**

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**4. Expenditure on Charitable Activities**

|                                                 | Direct<br>Charitable<br>Expenditure<br>£ | Support &<br>Governance<br>Costs<br>£ | Total 2022<br>£ | Total 2021<br>£ |
|-------------------------------------------------|------------------------------------------|---------------------------------------|-----------------|-----------------|
| Provision of counselling facilities and service | 1,061,373                                | 183,253                               | 1,244,626       | 881,456         |
|                                                 | =====                                    | =====                                 | =====           | =====           |

**a.** Analysed as follows:

|                                       | 2022<br>£        | 2021<br>£      |
|---------------------------------------|------------------|----------------|
| <i>Direct charitable expenditure:</i> |                  |                |
| Staff salary costs                    | 976,218          | 644,154        |
| Therapists                            | 13,264           | 14,040         |
| Running costs                         | 19,531           | 18,361         |
| Resources                             | 5,487            | 6,553          |
| Room Hire                             | 6,287            | 2,850          |
| Office Costs                          | 14,038           | 16,180         |
| Events and Outings                    | 200              | -              |
| Travel Expenses                       | 7,498            | 923            |
| Supervision costs                     | 18,850           | 13,972         |
|                                       | -----            | -----          |
|                                       | <b>1,061,373</b> | <b>717,033</b> |
|                                       | -----            | -----          |

|                                                   | 2022<br>£        | 2021<br>£      |
|---------------------------------------------------|------------------|----------------|
| <i>Support &amp; Governance costs:</i>            |                  |                |
| Staff salary costs                                | 71,048           | 60,174         |
| Office costs                                      | 14,038           | 16,180         |
| Refreshments                                      | 1,973            | 19             |
| Insurance                                         | 4,791            | 3,371          |
| Training                                          | 6,502            | 3,097          |
| Advertising and marketing                         | 29,627           | 23,313         |
| Legal and Professional                            | 13,677           | 9,074          |
| Computer costs                                    | 16,517           | 35,025         |
| Accountancy                                       | 3,209            | 2,000          |
| Irrecoverable VAT                                 | 4,218            | (1,329)        |
| Audit Fees                                        | 4,800            | 3,250          |
| Bank charges                                      | 305              | -              |
| Depreciation                                      | 12,192           | 10,249         |
| Amortisation                                      | 356              | -              |
|                                                   | -----            | -----          |
|                                                   | <b>183,253</b>   | <b>164,423</b> |
|                                                   | -----            | -----          |
| <b>Total expenditure on charitable activities</b> | <b>1,244,626</b> | <b>881,456</b> |
|                                                   | =====            | =====          |

£336,056 (2021: £251,348) of the above expenditure relates to restricted funding.

Prior year have been restated to reflect the reclassification of employees by direct and support.

**LISTENING EAR (MERSEYSIDE)****NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2022**

| b. Staff Costs           | 2022             | 2021           |
|--------------------------|------------------|----------------|
|                          | £                | £              |
| Gross wages and salaries | 952,014          | 642,039        |
| Social security costs    | 71,596           | 46,903         |
| Pension costs            | 23,656           | 15,385         |
|                          | -----            | -----          |
|                          | <b>1,047,266</b> | <b>704,328</b> |
|                          | =====            | =====          |

## c. Particulars of employees:

The average number of employees during the year was as follows:

|                               |       |       |
|-------------------------------|-------|-------|
|                               | 2022  | 2021  |
| Charitable activities         | 51    | 35    |
| Management and administration | 3     | 3     |
|                               | ----- | ----- |
|                               | 54    | 38    |
|                               | ===== | ===== |

One employee received emoluments of more than £60,000 during the year (2021:nil).

The trustees are not remunerated for their services and are not included in the above number of employees.

No out of pocket expenses were reimbursed to trustees in the year (2021: £nil).

**5. Auditor's remuneration**

|                |       |       |
|----------------|-------|-------|
|                | 2022  | 2021  |
|                | £     | £     |
| Audit Services | 4,800 | 3,250 |
|                | ===== | ===== |

**LISTENING EAR (MERSEYSIDE)**  
**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2022**

**6. Tangible Fixed Assets**

|                                                     | <b>Computer &amp;<br/>Equipment<br/>£</b> | <b>Fixtures<br/>&amp; Fittings<br/>£</b> | <b>Freehold Land<br/>&amp; Property<br/>£</b> | <b>Total<br/>£</b> |
|-----------------------------------------------------|-------------------------------------------|------------------------------------------|-----------------------------------------------|--------------------|
| <b>Cost</b>                                         |                                           |                                          |                                               |                    |
| Balance at 1 <sup>st</sup> April 2021               | 64,762                                    | 1,322                                    | 465,889                                       | 531,973            |
| Additions in the year                               | 35,349                                    | -                                        | -                                             | 35,349             |
| Disposals during the year                           | (11,439)                                  | (870)                                    | -                                             | (12,309)           |
|                                                     | -----                                     | -----                                    | -----                                         | -----              |
| <b>Balance at 31<sup>st</sup> March 2022</b>        | <b>88,672</b>                             | <b>452</b>                               | <b>465,889</b>                                | <b>555,013</b>     |
|                                                     | -----                                     | -----                                    | -----                                         | -----              |
| <b>Depreciation</b>                                 |                                           |                                          |                                               |                    |
| Balance at 1 <sup>st</sup> April 2021               | 62,962                                    | 1,232                                    | 44,589                                        | 108,783            |
| Charge for the year                                 | 3,184                                     | 90                                       | 8,918                                         | 12,192             |
| Disposals during the year                           | (11,439)                                  | (870)                                    | -                                             | (12,309)           |
|                                                     | -----                                     | -----                                    | -----                                         | -----              |
| <b>Balance at 31<sup>st</sup> March 2022</b>        | <b>54,707</b>                             | <b>452</b>                               | <b>53,507</b>                                 | <b>108,666</b>     |
|                                                     | -----                                     | -----                                    | -----                                         | -----              |
| <b>Net book value at 31<sup>st</sup> March 2022</b> | <b>33,965</b>                             | <b>-</b>                                 | <b>412,382</b>                                | <b>446,347</b>     |
|                                                     | =====                                     | =====                                    | =====                                         | =====              |
| Net book value at 31 <sup>st</sup> March 2021       |                                           |                                          |                                               |                    |
|                                                     | 1,800                                     | 90                                       | 421,300                                       | 423,190            |
|                                                     | =====                                     | =====                                    | =====                                         | =====              |

**7. Intangible fixed assets**

|                                                     | <b>Intangible Fixed<br/>Assets: Website<br/>Costs<br/>£</b> | <b>Total<br/>£</b> |
|-----------------------------------------------------|-------------------------------------------------------------|--------------------|
| <b>Cost</b>                                         |                                                             |                    |
| Balance at 1 <sup>st</sup> April 2021               | -                                                           | -                  |
| Additions in the year                               | 8,265                                                       | 8,265              |
| Disposals during the year                           | -                                                           | -                  |
|                                                     | -----                                                       | -----              |
| <b>Balance at 31<sup>st</sup> March 2022</b>        | <b>8,265</b>                                                | <b>8,265</b>       |
|                                                     | -----                                                       | -----              |
| <b>Amortisation</b>                                 |                                                             |                    |
| Balance at 1 <sup>st</sup> April 2021               | -                                                           | -                  |
| Charge for the year                                 | 356                                                         | 356                |
| Disposals during the year                           | -                                                           | -                  |
|                                                     | -----                                                       | -----              |
| <b>Balance at 31<sup>st</sup> March 2022</b>        | <b>356</b>                                                  | <b>356</b>         |
|                                                     | -----                                                       | -----              |
| <b>Net book value at 31<sup>st</sup> March 2022</b> | <b>7,909</b>                                                | <b>7,909</b>       |
|                                                     | =====                                                       | =====              |
| Net book value at 31 <sup>st</sup> March 2021       |                                                             |                    |
|                                                     | -                                                           | -                  |
|                                                     | =====                                                       | =====              |

**LISTENING EAR (MERSEYSIDE)**  
**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2022**

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**8. Debtors**

|                         | <b>2022</b>    | <b>2021</b>    |
|-------------------------|----------------|----------------|
|                         | <b>£</b>       | <b>£</b>       |
| Debtors and prepayments | <b>122,383</b> | <b>155,948</b> |
|                         | =====          | =====          |

**9. Creditors: amounts falling due within one year**

|                              | <b>2022</b>    | <b>2021</b>    |
|------------------------------|----------------|----------------|
|                              | <b>£</b>       | <b>£</b>       |
| Trade Creditors & accruals   | 25,036         | 11,959         |
| VAT                          | 62,066         | 38,177         |
| Taxation and social security | 33,890         | 10,391         |
| Deferred Income (See Below)  | 353,283        | 358,337        |
| Other Creditors              | 8,725          | 3,277          |
|                              | -----          | -----          |
|                              | <b>483,000</b> | <b>422,141</b> |
|                              | =====          | =====          |

**10. Deferred Income**

|                                              | <b>2022</b>    | <b>2021</b>    |
|----------------------------------------------|----------------|----------------|
|                                              | <b>£</b>       | <b>£</b>       |
| Balance at 1 <sup>st</sup> April 2021        | 358,337        | 44,295         |
| Amount deferred in the year                  | 353,283        | 358,337        |
| Amount released to incoming resources        | (358,337)      | (44,295)       |
|                                              | -----          | -----          |
| <b>Balance at 31<sup>st</sup> March 2022</b> | <b>353,283</b> | <b>358,337</b> |
|                                              | =====          | =====          |

Deferred income represents income for activities in future accounting years

**11. Financial instruments**

|                                           | <b>2022</b>      | <b>2021</b>    |
|-------------------------------------------|------------------|----------------|
|                                           | <b>£</b>         | <b>£</b>       |
| Carrying amount of financial assets:      |                  |                |
| Debt instruments measured at cost         | <b>1,048,504</b> | <b>767,324</b> |
|                                           | =====            | =====          |
| Carrying amount of financial liabilities: |                  |                |
| Measured at cost                          | <b>33,762</b>    | <b>15,235</b>  |
|                                           | =====            | =====          |

**LISTENING EAR (MERSEYSIDE)**  
**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2022**

**12. Analysis of Net Assets between Funds**

| <b>2022</b>                                       | <b>Intangible<br/>Fixed<br/>Assets</b> | <b>Tangible<br/>Fixed<br/>Assets</b> | <b>Net Current<br/>Assets</b> | <b>Total</b>     |
|---------------------------------------------------|----------------------------------------|--------------------------------------|-------------------------------|------------------|
|                                                   | <b>£</b>                               | <b>£</b>                             | <b>£</b>                      | <b>£</b>         |
| <b>Unrestricted Funds</b>                         |                                        |                                      |                               |                  |
| General Fund                                      | 7,909                                  | 43,863                               | 504,146                       | 555,918          |
| Designated Fund                                   | -                                      | -                                    | 61,353                        | 61,353           |
|                                                   | -----                                  | -----                                | -----                         | -----            |
|                                                   | <b>7,909</b>                           | <b>43,863</b>                        | <b>565,499</b>                | <b>617,271</b>   |
|                                                   | -----                                  | -----                                | -----                         | -----            |
| <b>Restricted Funds</b>                           |                                        |                                      |                               |                  |
| Department of Communities and<br>Local Government | -                                      | 402,485                              | 122                           | 402,607          |
| National Lottery for EYC                          | -                                      | -                                    | 1,515                         | 1,515            |
| Truemark Trust                                    | -                                      | -                                    | 1,500                         | 1,500            |
|                                                   | -----                                  | -----                                | -----                         | -----            |
|                                                   | -                                      | <b>402,485</b>                       | <b>3,137</b>                  | <b>405,622</b>   |
|                                                   | -----                                  | -----                                | -----                         | -----            |
| <b>Totals</b>                                     | <b>7,909</b>                           | <b>446,348</b>                       | <b>568,636</b>                | <b>1,022,893</b> |
|                                                   | =====                                  | =====                                | =====                         | =====            |

| <b>2021</b>                                       | <b>Intangible<br/>Fixed<br/>Assets</b> | <b>Tangible<br/>Fixed<br/>Assets</b> | <b>Net Current<br/>Assets</b> | <b>Total</b>   |
|---------------------------------------------------|----------------------------------------|--------------------------------------|-------------------------------|----------------|
|                                                   | <b>£</b>                               | <b>£</b>                             | <b>£</b>                      | <b>£</b>       |
| <b>Unrestricted Funds</b>                         |                                        |                                      |                               |                |
| General Fund                                      | -                                      | 12,013                               | 276,037                       | 288,050        |
| Designated Fund                                   | -                                      | -                                    | 61,353                        | 61,353         |
|                                                   | -----                                  | -----                                | -----                         | -----          |
|                                                   | -                                      | <b>12,013</b>                        | <b>337,390</b>                | <b>349,403</b> |
|                                                   | -----                                  | -----                                | -----                         | -----          |
| <b>Restricted Funds</b>                           |                                        |                                      |                               |                |
| Department of Communities and<br>Local Government | -                                      | 411,177                              | 123                           | 411,300        |
| Hays Travel                                       | -                                      | -                                    | 1,500                         | 1,500          |
| Liverpool City Council- Covid 19                  | -                                      | -                                    | 6,000                         | 6,000          |
| National Lottery for EYC                          | -                                      | -                                    | 1,515                         | 1,515          |
| Truemark Trust                                    | -                                      | -                                    | 1,500                         | 1,500          |
|                                                   | -----                                  | -----                                | -----                         | -----          |
|                                                   | -                                      | <b>411,177</b>                       | <b>10,638</b>                 | <b>421,815</b> |
|                                                   | -----                                  | -----                                | -----                         | -----          |
| <b>Totals</b>                                     | -                                      | <b>423,190</b>                       | <b>348,028</b>                | <b>771,218</b> |
|                                                   | =====                                  | =====                                | =====                         | =====          |

**LISTENING EAR (MERSEYSIDE)**  
**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2022**

**13. Unrestricted Funds**

| 2022            | Resources<br>at Beginning<br>of year<br>£ | Movements in the year |                    | Resources<br>at End<br>of Year<br>£ |
|-----------------|-------------------------------------------|-----------------------|--------------------|-------------------------------------|
|                 |                                           | Income<br>£           | Expenditure<br>(£) |                                     |
| General Fund    | 288,050                                   | 1,176,438             | (908,570)          | 555,918                             |
| Designated Fund | 61,353                                    | -                     | (-)                | 61,353                              |
|                 | -----                                     | -----                 | -----              | -----                               |
|                 | <b>349,403</b>                            | <b>1,176,438</b>      | <b>(908,570)</b>   | <b>617,271</b>                      |
|                 | =====                                     | =====                 | =====              | =====                               |
| 2021            | Resources<br>at Beginning<br>of year<br>£ | Income<br>£           | Expenditure<br>(£) | Resources<br>at End<br>of Year<br>£ |
|                 |                                           |                       |                    |                                     |
| General Fund    | 164,723                                   | 753,435               | (630,108)          | 288,050                             |
| Designated Fund | 52,459                                    | 8,894                 | (-)                | 61,353                              |
|                 | -----                                     | -----                 | -----              | -----                               |
|                 | <b>217,182</b>                            | <b>762,329</b>        | <b>(630,108)</b>   | <b>349,403</b>                      |
|                 | =====                                     | =====                 | =====              | =====                               |

**General Fund** is used to finance the charitable company's general activities and core costs as outlined in the Trustees' Report.

**Designated Fund** comprises a provision for redundancy costs

**14. Restricted Funds**

| 2022                                           | Resources<br>at<br>Beginning<br>of year<br>£ | Movements in the Year |                    | Resources<br>at End<br>of Year<br>£ |
|------------------------------------------------|----------------------------------------------|-----------------------|--------------------|-------------------------------------|
|                                                |                                              | Income<br>£           | Expenditure<br>(£) |                                     |
| BBC Children in Need                           | -                                            | 42,530                | (42,530)           | -                                   |
| Department of Communities and Local Government | 411,300                                      | -                     | (8,693)            | 402,607                             |
| Hays Travel                                    | 1,500                                        | -                     | (1,500)            | -                                   |
| Liverpool City Council- Covid 19               | 6,000                                        | 11,030                | (17,030)           | -                                   |
| Masonic Charitable Trust-EYC                   | -                                            | 17,140                | (17,140)           | -                                   |
| National Lottery community fund                | -                                            | 62,353                | (62,353)           | -                                   |
| National Lottery for EYC                       | 1,515                                        | -                     | -                  | 1,515                               |
| Outdoor Therapy Community Foundation           | -                                            | 30,845                | (30,845)           | -                                   |
| Steve Morgan 3/DCMS                            | -                                            | 155,965               | (155,965)          | -                                   |
| Truemark Trust                                 | 1,500                                        | -                     | -                  | 1,500                               |
|                                                | -----                                        | -----                 | -----              | -----                               |
|                                                | <b>421,815</b>                               | <b>319,863</b>        | <b>336,056</b>     | <b>405,622</b>                      |
|                                                | =====                                        | =====                 | =====              | =====                               |

**LISTENING EAR (MERSEYSIDE)**
**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2022**

| 2021                                           | Movements in the Year                        |                |                    |                                     |
|------------------------------------------------|----------------------------------------------|----------------|--------------------|-------------------------------------|
|                                                | Resources<br>at<br>Beginning<br>of year<br>£ | Income<br>£    | Expenditure<br>(£) | Resources<br>at End<br>of Year<br>£ |
| BBC Children in Need                           | -                                            | 41,853         | (41,853)           | -                                   |
| Charities Aid Foundation (CAF)                 | -                                            | 10,000         | (10,000)           | -                                   |
| Department of Communities and Local Government | 419,992                                      | -              | (8,692)            | 411,300                             |
| Hays Travel                                    | 1,500                                        | -              | -                  | 1,500                               |
| Independent Age                                | -                                            | 12,000         | (12,000)           | -                                   |
| Julia & Hans Rausing Trust                     | -                                            | 34,769         | (34,769)           | -                                   |
| KMBC DA better together                        | -                                            | 20,000         | (20,000)           | -                                   |
| Liverpool Carers                               | -                                            | 5,000          | (5,000)            | -                                   |
| Liverpool City Council- Covid 19               | -                                            | 6,000          | -                  | 6,000                               |
| Masonic Charitable Trust-EYC                   | -                                            | 4,351          | (4,351)            | -                                   |
| National Lottery                               | -                                            | 16,377         | (16,377)           | -                                   |
| National Lottery for EYC                       | 5,099                                        | -              | (3,584)            | 1,515                               |
| PH Holt                                        | 1,958                                        | -              | (1,958)            | -                                   |
| SESF (Social Enterprise support Fund)          | -                                            | 22,700         | (22,700)           | -                                   |
| Steve Morgan 3/DCMS                            | -                                            | 45,189         | (45,189)           | -                                   |
| Steve Morgan Foundation                        | -                                            | 20,505         | (20,505)           | -                                   |
| The Clothworkers Foundation                    | -                                            | 4,370          | (4,370)            | -                                   |
| Truemark Trust                                 | 1,500                                        | -              | -                  | 1,500                               |
|                                                | <u>430,049</u>                               | <u>243,114</u> | <u>(251,348)</u>   | <u>421,815</u>                      |
|                                                | =====                                        | =====          | =====              | =====                               |

**Description of Funds**

These are monies given to the charitable company to be spent at the discretion of the Charity's Board of Trustees for specific charitable purposes:

**BBC Children in Need** – Supporting the 'Butterflies' service for children and young people affected by bereavement, divorce or separation.

**Department of Communities and Local Government** – To purchase and refurbish a derelict building in Whiston.

**Hays Travel** – Towards the Emotional Youth Club (see below).

**Independent Age** – To deliver bereavement counselling to 50 older people

**Julia & Hans Rausing Trust** – to retain our marketing and staff training budget, invest in a new amparo micro website and invest in a new server

**KMBC DA better together** – For clinical supervision for third sector leaders

**Liverpool Carers** – to contribute to recruit and equip counsellors that will replace volunteers as at the time we had no onsite clinical supervision

**Liverpool City Council- Covid 19** – Contribution towards bereavement and befriending support during Covid 19 pandemic.

**Masonic Charitable Trust- EYC** – to fund the costs of one (of four) fortnightly, Emotional Youth Clubs to be established by Listening Ear.

## LISTENING EAR (MERSEYSIDE)

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2022

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**National Lottery** – Contribution towards coronavirus community support.

**National Lottery for EYC** – The Emotional Youth Club, a monthly peer support group for children and young people that have been through therapy but need a little extra support.

**Outdoor Therapy Community Foundation** - To expand the group's workforce to meet the rising number of residents referred. To offer counselling sessions in local community settings, green spaces, in homes or gardens, for those in care homes, or for those who find normal counselling settings off-putting.

**PH Holt** – Contributions towards salary costs for a staff member for 2 days per week to develop a diploma course in CYP Therapy.

**SESF (Social Enterprise support Fund)** – to contribute to retain our marketing and staff training budget, invest in a new Amparo micro website and invest in a new server

**Steve Morgan3/DCMS** – to provide support for the salaries of our Senior Management Team (SMT) - CEO, Deputy CEO and Head of Clinical Services - until 31<sup>st</sup> March 2023.

**The Clothworkers Foundation** – Purchase of IT

**Truemark Trust** – Towards the Emotional Youth Club (see above)

#### 15. Remuneration of key management personnel

The remuneration paid to the senior management team, who are considered to be the key management personnel was:

|              | 2022    | 2021    |
|--------------|---------|---------|
|              | £       | £       |
| Remuneration | 181,689 | 149,607 |
|              | =====   | =====   |

#### 16. Operating Lease Commitments

Financial commitments under non-cancellable operating leases relating to a photocopier lease will result in the following payments falling due at 31<sup>st</sup> March 2022

|                    | 2022   | 2021   |
|--------------------|--------|--------|
|                    | £      | £      |
| Within 1 year      | 8,724  | 10,366 |
| Between 2- 5 years | 5,170  | 6,328  |
|                    | -----  | -----  |
|                    | 13,894 | 16,694 |
|                    | =====  | =====  |

**LISTENING EAR (MERSEYSIDE)**  
**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2022**

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**17. Cash generated from operations**

|                                        | <b>2022</b>    | <b>2021</b>    |
|----------------------------------------|----------------|----------------|
|                                        | <b>£</b>       | <b>£</b>       |
| Surplus/(Deficit) for the year         | 251,675        | 123,987        |
| <b>Adjustments for:</b>                |                |                |
| Investment income                      | (68)           | (113)          |
| Amortisation                           | 356            | -              |
| Depreciation                           | 12,192         | 10,249         |
| <b>Movements in working capital:</b>   |                |                |
| (Increase)/Decrease in debtors         | 33,565         | (76,771)       |
| Increase/(Decrease) in creditors       | 65,914         | 10,939         |
| Increase/(Decrease) in deferred income | (5,055)        | 314,042        |
|                                        | -----          | -----          |
| <b>Cash generated from operations</b>  | <b>358,579</b> | <b>382,333</b> |
|                                        | =====          | =====          |

**18. Related Party Transactions**

There were no material related party transactions during the year which require disclosure (2021: none).

**19. Guarantees**

As at 31<sup>st</sup> March 2022, 6 members had given a guarantee of £1 each in the event of the charitable company winding-up. Total: £6 (2021: 9 members £9).

**LISTENING EAR (MERSEYSIDE)**

England & Wales - Charity number 1117324

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# Accounts

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**LISTENING EAR**  
someone to talk to

**LISTENING EAR (MERSEYSIDE)  
COMPANY LIMITED BY GUARANTEE**

**ANNUAL REPORT &  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
31<sup>ST</sup> MARCH 2021**

**Company No. 05999650  
Charity Registration No. 1117324**

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The trustees are pleased to present their annual report for the year ended 31st March 2021.

The financial statements comply with the Charities Act 2011, Companies Act 2006, Accounting and Reporting by Charities; Statement of Recommended Practice (Sorp 2015) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (as amended for accounting periods commencing from 1<sup>st</sup> January 2019).

## **OBJECTIVES AND ACTIVITIES**

To relief of persons in England and Wales who are in conditions of poverty, sickness and distress, with the purpose of relieving such persons.

To promote, organise and facilitate co-operation and partnership working between third sector, statutory and other relevant bodies in the achievement of the above purposes within the area of benefit.

The Trustees have had regard to the Charity Commission guidance on Public Benefit requirements in setting the objectives.

## **ACHIEVEMENTS, SERVICE DELIVERY AND PERFORMANCE FOR THE YEAR**

2020/21 was an extremely unusual year with the COVID 19 pandemic having a profound effect on Listening Ear, and the wider community. As illustrated in last year's annual report, the team at Listening Ear, which included the Senior Management Team, Team Leaders and the Chair of the board of trustees, met on the 18<sup>th</sup> March 2020 to put in place an immediate plan that would enable Listening Ear to continue providing all services, including client facing and back office 'support', remotely. The plan that was actioned ensured that all one to one therapeutic services continued, and there was no 'drop' in service. Group work was initially suspended as was any internal and external training.

The response from the grant distributing sector was also very quick to react to the immediate problems third sector organisations faced, both in terms of financial security and the provision of new services, to cope with the challenges of the pandemic.

For example, Listening Ear previously used student placements to deliver a portion of the adult counselling services, and with the change in platform, from in-person to telephone and video support, this option was not appropriate. Listening Ear successfully applied for grant income to pay for qualified counsellors to deliver this vital work, and subsequently worked with 811 adults over the course of the year, which is a huge number for Listening Ear. By providing 'remote' based therapy, it enabled Listening Ear to service the residents of Kirby, which has traditionally been a challenge. Another interesting factor was the increased rates of recovery, which pre-Covid was 89%, and during the year this rose to 94%.

With the change in the service delivery model, with all staff working from home, a big issue was the requirement of equipment in the form of laptops and fully encrypted mobile phones for staff. Again, Listening Ear were successful with emergency grant applications to purchase the required equipment, which included 47 iPhones and 25 laptops.

The process of providing 'remote' support worked well with the adult clients, and the older aged CYP, however for the younger age group, the support that we provided was with parents/ carers/ guardians, which was acceptable for a short period but not sustainable.

During the summer we had lengthy discussions with various CYP commissioners with regards to working in- person. From September we started working in schools again, with 'pauses' due to changes in government advice and various lockdown arrangements.

The ambition is to fully re-open 174 in Whiston, however a phased approach is most likely, as we trail new processes and procedures, and monitor the efficacy of this approach, whilst also being mindful of the health and wellbeing of staff, parents and beneficiaries.

We also developed a new service for people that had been bereaved during COVID, in the form of a Freephone helpline, which was commissioned to be delivered to the residence of South Yorkshire and personnel working for Sefton MBC working with 317 people offering 2172 appointments covering 1,515 hours of support.

In the previous annual report, we illustrated the launch of the new business plan, with the following broad thematic developments:

- Profile development
- Business development
- Services development
- Income development

These thematic developments took a bit of a 'back seat' whilst we worked to ensure we had a stable organisation, both financially and with regards to the health of the workforce - a number of staff 'caught' Covid-19, and many were affected by the symptoms of 'long Covid'. Additionally a range of the activities of the Business Plan required engaging with external agencies, and this was stymied by the overall impact of the pandemic, with many organisations focused on survival and dealing with the consequences of Covid, and with statutory organisations reallocated to deliver Covid interventions especially within Public Health.

A number of actions within these themes were achieved, including:

- The continued growth of Amparo across England
- An increase in the number of team leaders
- An increase the number of Amparo workers
- Offering a Trauma Informed model of Care that supports those who have experienced ACEs, delivering more whole family approaches to therapy
- In areas where Amparo operates, LE has supported the development of SOBS groups and the provision of a counselling offer where none currently exist
- To fully fund our existing (under-funded) charitable services in existing delivery areas, specifically with Diamond: Emotional Support for People Affected by Domestic Abuse

Despite the impact of Covid, during 2020/21 Listening Ear went through a period of growth, and again, this is all made possible by the dedicated staff, volunteers and board members that work to deliver excellent interventions, and the support required for this to happen from the team that work 'behind the scenes', ensuring we continue to meet our aim of delivering more services to more people in more areas.

## **LISTENING EAR (MERSEYSIDE)**

### **TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2021**

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In children's services, Listening Ear positively completed therapy with 225 children and young people presenting with issues around bereavement and other forms of loss including divorce and separation, children looked after and those affected by domestic abuse in the home, an annual decrease of 38%, which was as a direct consequence of the Covid position.

In 2020/21 Listening Ear delivered counselling and support services for:

- Those affected by suicide, bereavement, loss and domestic abuse
  - Looked After Children and Carers
  - Those experiencing issues affecting their ability to work or engage in education
- We processed 1,894 (down by 8% year on year) referrals
  - Offered 1,425 (down by 28% year on year) clinical assessments, 13,505 one-to-one appointments and group sessions (up by 65% year on year). This massive increase was significantly impacted by the change to remote working, especially in the AMPARO service.
  - Engaged with 1,479 (18% down year on year) of which 1,209 achieved a planned ending (10% down year on year)
  - Evidenced mental health improvements for 1140 (6% increase year on year) people using outcomes monitoring tools
  - 98.56% of beneficiaries rated our service as great or good
  - Mindset training activity was suspended during the start of the year, due to the various lockdowns, however we were able to restart a range of training courses from January 2021, and this will continue with further training courses and the launch of the Level 4 diploma in CYP counselling.
  - 91.6% of children completing therapy showed improved mental health and wellbeing scores at end of therapy using an evidence-based impact monitoring tool.
  - 92.2% of children and young people said that attending our service made them better able to concentrate in school.

Within the adult services team, Listening Ear offered therapy to 261 residents of Knowsley presenting with mild to moderate mental health issues.

- 1,610 (7.3% year on year increase) assessments, appointments and group sessions were scheduled, with an attendance rate of 79%
- 97.17% of adults completing therapy rated the service as either Fantastic, great or Good
- 100% said that they felt fully informed at every stage of the counselling or listening process
- 96.32% said their overall experience of the service was excellent or good

Listening Ear's VIDA occupational health service saw 521 beneficiaries with planned or early completions during the year

- 87% saw a positive improvement in their wellbeing (2% increase year on year)
- The engagement rate across all VIDA contracts was 89.9%

AMPARO, the suicide postvention service continued delivering services to people directly affected by suicide, and geographically increased the level of support to now include all of Lancashire, South Yorkshire, Cheshire and Merseyside and Suffolk, servicing a total population of 5.4 million people (9.6% of the population of England)

## **LISTENING EAR (MERSEYSIDE)**

### **TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2021**

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During the year there were 312 (20% year on year increase) referrals into the service with 248 (74%) engaging to become beneficiaries. The contact process to all beneficiaries was within our 24 hour target, and appointments were offered within our 7 day target. AMPARO continues to consistently achieve these targets ensuring there is no waiting list. Following the coroner audit of all our beneficiaries, none went on to take their own lives, which for Listening Ear is the most important outcome.

With the success of the trial of the service in two areas of Lancashire the service has now been commissioned to cover the whole of Lancashire for the next three years.

#### **Human Resources**

During the year, Listening Ear's permanent staff changed to 19.5 FTE from the previous level of 17.1. We still retain a number of casual workers with Listening Ear who provide additional support to assist with front line service delivery.

The annual staff survey was undertaken and this year, the focus was on the impact of COVID and working from home, with all questions requiring a narrative response

The overall responses indicated that generally the staff team:

- Felt that telephone and video counselling, once embedded with the beneficiaries, worked well
- Outdoor therapy would be a good development
- Working from home was a positive experience
- More meetings (via video platform) were welcomed
- Any concerns regarding returning to in-person work would be implemented safely,
- General comments included:
  - Personally, I think LE has done as much as they can to help at this strange time and I would just like to say thank you. We are all still in employment at a time when so many are losing their jobs for which I am very grateful.
  - I would like to take this opportunity to thank LE for all the support they have given me during this difficult time, I feel that LE has really valued my own, plus the other staff & clients health & wellbeing.
  - I feel pleased to have been given the opportunity to make my concerns known. It is good practice to keep abreast of the opinions of the staff and to give them a Listening Ear! Thanks & well done!

The staff feedback generated from the survey will be crucial when we start the planning for the phased return to in – person working

The therapeutic staff restructure, that was due to be completed pre-Covid, was concluded during this financial year, basing their salaries on experience and qualifications. A similar process will be undertaken for the remaining staff teams during the next year

#### **Corporate**

As illustrated above, during the previous financial year, Listening Ear launched the new business plan 2019-2022, and due to Covid, this had a direct impact on delivery of the various elements of the business plan. It is anticipated that we will be able to increase our focus on this plan during the forthcoming year, and will potentially work to a closure date of March 2023. Illustrated below are the items under each category heading. Progress has been made on a number of the areas, however for some still to develop.

- “Income” Development – In progress
  - Fully funding our existing charitable services in existing delivery areas
  - Driving an increase in donations from individual givers and from companies
  - Increasing charitable income from grant giving trusts
  - Increasing income through trading
  - Only applying for appropriate public sector tender opportunities
  - Supporting the growth of VIDA and AMPARO
  - Retaining existing contracts
- “Business” Development – In progress and development
  - Continuing to increase the number of clinical Team Leaders in the business in order to directly support an increased number of volunteers
  - Investing in a HR administrator
  - Continuing to support CPD for all staff
- “Service” Development – In progress
  - Employing an optimum number of dedicated telephone assessors and Suicide Liaison Workers to respond to referrals quickly
  - Developing an alternative (to counselling) therapeutic offer for social Offering a Trauma Informed model of Care that will support those who have experienced ACEs
  - Continuing to deliver time-limited, short-term counselling interventions, and enabling beneficiaries to continue to receive support following the completion of counselling – in progress for CYP (emotional Youth Club), additional work required for Adults and AMPARO beneficiaries
  - In areas where Amparo operates, we will support the development of SOBS groups and the provision of a counselling offer (where appropriate) where none currently exist
- “Profile” Development – with activities that include
  - Completed
    - Securing BACP Accreditation for the CYP Service
    - Developing and growing a new business arm - Mindset training
  - In progress:
    - Growing Amparo
    - Becoming part of Thrive development and delivery in Knowsley
  - To develop:
    - Leading on the development of a Third Sector consortia for Occupational Health contract delivery
    - Continuing to develop our research on cost benefit analysis of therapeutic services for CYP and expanding to other areas of service delivery
    - Publishing a range of our products and services

### **Donations and Grants received**

Our thanks are due to all those individuals and organisations that made donations and provided grants to Listening Ear within this reporting period. A comprehensive list of supporters is detailed at the back of the annual report. All contributions were gratefully received and as you can see from this report, were wisely invested in the services provided at Listening Ear, Thank you.

## **FINANCIAL REVIEW**

Total income in the year was £1,005,443 (2020: £801,565) of which £243,114 (2020: £73,322), related to funding for projects upon which restrictions are placed.

Total expenditure in the year was £881,456 (2020: £790,227), leaving a surplus for the year of £123,987 (2020: Surplus £11,338).

At 31<sup>st</sup> March 2021 the charitable company's reserves stood at £771,218 (2020: £647,231) of which £421,815 (2020: £430,049) represented restricted funds

### **Reserves Policy**

The trustees have agreed a reserves policy of three months' operating costs and Listening Ear are working towards this financial target through strict financial control and increased revenues from unrestricted sources to include the sales of goods and services to third party organisations.

Listening Ear has realised this ambition, which was challenging, particularly in light of the austerity measures implemented by central Government. The board approved an annual budget that was then implemented by staff within Listening Ear, and made every effort to identify appropriate cost savings.

At the end of the financial year, unrestricted funds totalled £349,403 of which £12,013 is represented by tangible assets (see note 11), leaving surplus free reserves of £337,390 (2020: surplus £217,182). The charity has set aside a redundancy provision of £61,354, and requires £157,527 for three months' running costs, total (£218,881).

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

The organisation is a charitable company limited by guarantee, incorporated on 15<sup>th</sup> November 2006 and registered as a charity on 20<sup>th</sup> December 2006 and amended by special resolution on 8<sup>th</sup> June 2015, and a further resolution on the 16<sup>th</sup> November 2020. The Governing Instruments under which the charitable company operates comprise the Memorandum and Articles of Association together with the policies made from time to time by the trustees. Clauses 1 to 8 of the memorandum of association are deemed to have been deleted and transferred as amended to the articles of association of the company by virtue of the provisions of section 8 of the Companies Act 2006. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

Listening Ear is run by an overall active team of trustees and all have voting rights. This team form the Executive Committee of Listening Ear and we are delighted to have a cross section of backgrounds, experiences and skills that inform the strategic direction of all our services.

The Executive Committee meets on a quarterly basis, with any additional meetings as required. The trustees are elected members and have a responsibility to act in the best interest of Listening Ear. They are responsible for the organisation's governance, sustainability and accountability.

**LISTENING EAR (MERSEYSIDE)**  
**TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2021**

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**REFERENCE AND ADMINISTRATIVE DETAILS**

**Name** Listening Ear (Merseyside)  
**Company Number** 05999650  
**Charity Number** 1117324  
**Registered Office** St Nicholas Centre, 70 Church Road, Halewood, Liverpool, L26 6LB

**Trustees** Keith Bennet  
Jane Case (Resigned 29<sup>th</sup> June 2021)  
Karl J Connor (Appointed 20<sup>th</sup> January 2021)  
Roy Dowling (Resigned 19<sup>th</sup> October 2020)  
Patricia Ann Farrell  
Heidi E. Hunt  
Patricia J. Lunt  
Florence Owens (Resigned 19<sup>th</sup> October 2020)  
Roderick P. Macgregor Thomson

**Accountants** Graham Wright B A (Hons), F C A DChA,  
Liverpool Charity and Voluntary Services,  
151 Dale Street,  
Liverpool  
L2 2AH

**Auditors** BWM  
Suite 5.1,  
12 Tithebarn Street,  
Liverpool,  
L2 2DT

**Bankers** HSBC,  
99-101 Lord Street,  
Liverpool  
L2 6PG

**Disclosure of information to auditor**

In so far as the trustees are aware, there is no relevant audit information of which the charity's auditors are unaware. Additionally, the trustees have taken all necessary steps that they ought to have taken as trustees in order to make themselves aware of all the relevant information and to establish that the charity's auditors are aware of that information.

**Auditor**

BWM were appointed as auditor to the company and a resolution proposing that they be re-appointed will be put at a general meeting.

**Small company provisions**

These accounts have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

**LISTENING EAR (MERSEYSIDE)  
TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2021**

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**Signed on behalf of the Board of Trustees**



.....  
**Patricia Ann Farrell, Chair of the Executive Committee**

**Dated:** 24/12/2021

## **LISTENING EAR (MERSEYSIDE)**

### **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

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Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing those financial statements, the trustees should follow best practice and:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principle in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue as a going concern;
- state whether applicable accounting standards have been followed, subject to any material departure disclosed and explained in the financial statements.

The Trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Opinion**

We have audited the financial statements of Listening Ear (Merseyside) (the 'charity') for the year ended 31 March 2021 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the *UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2021 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

**Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue. Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

**Other information**

The trustees 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. In connection with our audit of the financial statements, 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 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.

**Opinions on other matters prescribed by the Companies Act 2006**

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

- the information given in the trustees' report, which includes the trustees' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

**Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

**Responsibilities of trustees**

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the trustees of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

**Auditor's responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

**The extent to which the audit was considered capable of detecting irregularities, including fraud**

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the company through discussions with trustees and other management;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including the Companies Act 2006, taxation legislation and data protection, anti-bribery, employment and health and safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance; and
- enquiring of management as to actual and potential litigation and claims.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations

to enquiry of the trustees and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

**Use of our report**

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



**Peter Taaffe FCA CTA DChA (Senior Statutory Auditor)**  
**for and on behalf of BWM**

**Chartered Accountants**  
**Statutory Auditor**

24/12/2021

.....  
Suite 5.1  
12 Tithebarn Street  
  
Liverpool  
  
L2 2DT

**LISTENING EAR (MERSEYSIDE)  
STATEMENT OF FINANCIAL ACTIVITIES  
(INCLUDING INCOME & EXPENDITURE)  
FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2021**

| <b>Current financial year</b>                           | <b>Notes</b> | <b>Unrestricted<br/>Funds<br/>2021</b> | <b>Restricted<br/>Funds<br/>2021</b> | <b>Total<br/>Funds<br/>2021</b> | <b>Total<br/>Funds<br/>2020</b> |
|---------------------------------------------------------|--------------|----------------------------------------|--------------------------------------|---------------------------------|---------------------------------|
|                                                         |              | <b>£</b>                               | <b>£</b>                             | <b>£</b>                        | <b>£</b>                        |
| <b>Income and endowments from:</b>                      |              |                                        |                                      |                                 |                                 |
| Donations and legacies                                  | 3a           | 12,306                                 | -                                    | 12,306                          | 11,095                          |
| Charitable activities                                   | 3b           | 740,410                                | 243,114                              | 983,524                         | 780,638                         |
| Investments                                             | 3c           | 113                                    | -                                    | 113                             | 332                             |
| Other Income                                            | 3d           | 9,500                                  | -                                    | 9,500                           | 9,500                           |
|                                                         |              | -----                                  | -----                                | -----                           | -----                           |
| <b>Total income</b>                                     |              | <b>762,329</b>                         | <b>243,114</b>                       | <b>1,005,443</b>                | <b>801,565</b>                  |
|                                                         |              | -----                                  | -----                                | -----                           | -----                           |
| <b>Expenditure on:</b>                                  |              |                                        |                                      |                                 |                                 |
| Charitable Activities                                   | 4            | 630,108                                | 251,348                              | 881,456                         | 790,227                         |
|                                                         |              | -----                                  | -----                                | -----                           | -----                           |
| <b>Total expenditure</b>                                |              | <b>630,108</b>                         | <b>251,348</b>                       | <b>881,456</b>                  | <b>790,227</b>                  |
|                                                         |              | -----                                  | -----                                | -----                           | -----                           |
| <b>Net (expenditure)/ income, net movement in funds</b> |              | <b>132,221</b>                         | <b>(8,234)</b>                       | <b>123,987</b>                  | <b>11,338</b>                   |
|                                                         |              |                                        |                                      |                                 |                                 |
| Total funds brought forward                             | 12,13        | 217,182                                | 430,049                              | 647,231                         | 635,893                         |
|                                                         |              | -----                                  | -----                                | -----                           | -----                           |
| <b>Total funds carried forward</b>                      | <b>11-13</b> | <b>349,403</b>                         | <b>421,815</b>                       | <b>771,218</b>                  | <b>647,231</b>                  |
|                                                         |              | =====                                  | =====                                | =====                           | =====                           |

The notes on pages 19 to 29 form part of these accounts.

All the above amounts relate to continuing the activities of the charitable company.

**LISTENING EAR (MERSEYSIDE)  
STATEMENT OF FINANCIAL ACTIVITIES  
(INCLUDING INCOME & EXPENDITURE)  
FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2021**

| <b>Prior financial year</b>                             | <b>Notes</b> | <b>Unrestricted<br/>Funds<br/>2020<br/>£</b> | <b>Restricted<br/>Funds<br/>2020<br/>£</b> | <b>Total<br/>Funds<br/>2020<br/>£</b> |
|---------------------------------------------------------|--------------|----------------------------------------------|--------------------------------------------|---------------------------------------|
| <b>Income and endowments from:</b>                      |              |                                              |                                            |                                       |
| Donations and legacies                                  | 3a           | 11,095                                       | -                                          | 11,095                                |
| Charitable activities                                   | 3b           | 707,316                                      | 73,322                                     | 780,638                               |
| Investments                                             | 3c           | 332                                          | -                                          | 332                                   |
| Other Income                                            | 3d           | 9,500                                        | -                                          | 9,500                                 |
|                                                         |              | -----                                        | -----                                      | -----                                 |
| <b>Total income</b>                                     |              | <b>728,243</b>                               | <b>73,322</b>                              | <b>801,565</b>                        |
|                                                         |              | -----                                        | -----                                      | -----                                 |
| <b>Expenditure on:</b>                                  |              |                                              |                                            |                                       |
| Charitable Activities                                   | 4            | 704,191                                      | 86,036                                     | 790,227                               |
|                                                         |              | -----                                        | -----                                      | -----                                 |
| <b>Total expenditure</b>                                |              | <b>704,191</b>                               | <b>86,036</b>                              | <b>790,227</b>                        |
|                                                         |              | -----                                        | -----                                      | -----                                 |
| <b>Net (expenditure)/ income, net movement in funds</b> |              | <b>24,052</b>                                | <b>(12,714)</b>                            | <b>11,338</b>                         |
| <br>Total funds brought forward                         | 12,13        | <br>193,130                                  | <br>442,763                                | <br>635,893                           |
|                                                         |              | -----                                        | -----                                      | -----                                 |
| <b>Total funds carried forward</b>                      | 11-13        | <b>217,182</b>                               | <b>430,049</b>                             | <b>647,231</b>                        |
|                                                         |              | =====                                        | =====                                      | =====                                 |

All the above amounts relate to continuing the activities of the charitable company.

**LISTENING EAR (MERSEYSIDE)**  
**BALANCE SHEET AT 31<sup>ST</sup> MARCH 2021**

**Company Number 05999650**

|                                                | Notes | 31 <sup>st</sup> March 2021 |                | 31 <sup>st</sup> March 2020 |                |
|------------------------------------------------|-------|-----------------------------|----------------|-----------------------------|----------------|
|                                                |       | £                           | £              | £                           | £              |
| <b>Fixed assets</b>                            |       |                             |                |                             |                |
| Tangible fixed assets                          | 6     |                             | 423,190        |                             | 433,439        |
| <b>Current assets</b>                          |       |                             |                |                             |                |
| Debtors                                        | 7     | 155,948                     |                | 79,177                      |                |
| Cash at bank and in hand                       |       | 614,221                     |                | 231,775                     |                |
|                                                |       | -----                       |                | -----                       |                |
|                                                |       | 770,169                     |                | 310,952                     |                |
| <b>Current liabilities</b>                     |       |                             |                |                             |                |
| Creditors: amounts falling due within one year | 8     | (422,141)                   |                | (97,160)                    |                |
|                                                |       | -----                       |                | -----                       |                |
| <b>Net current assets</b>                      |       |                             | 348,028        |                             | 213,792        |
|                                                |       |                             | -----          |                             | -----          |
| <b>Total assets less current liabilities</b>   |       |                             | <b>771,218</b> |                             | <b>647,231</b> |
|                                                |       |                             | =====          |                             | =====          |
| <b>Funds:</b>                                  |       |                             |                |                             |                |
| Unrestricted funds                             | 11,12 |                             | 349,403        |                             | 217,182        |
| Restricted funds                               | 11,13 |                             | 421,815        |                             | 430,049        |
|                                                |       |                             | -----          |                             | -----          |
|                                                |       |                             | <b>771,218</b> |                             | <b>647,231</b> |
|                                                |       |                             | =====          |                             | =====          |
| Included within Unrestricted Funds:            |       |                             |                |                             |                |
| Designated Funds                               | 12    |                             | <b>61,353</b>  |                             | <b>52,459</b>  |
|                                                |       |                             | =====          |                             | =====          |

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies' regime and in accordance with FRS102 SORP.

Approved by the Board on 24/12/2021 ..... and signed on their behalf by:



.....  
**Patricia Ann Farrell**  
**Director and Chair**

**LISTENING EAR (MERSEYSIDE)**
**STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2021**


---

|                                                             | Note | 31 <sup>st</sup> March 2021 |         | 31 <sup>st</sup> March 2020 |         |
|-------------------------------------------------------------|------|-----------------------------|---------|-----------------------------|---------|
|                                                             |      | £                           | £       | £                           | £       |
| <b>Cash flows from operating activities</b>                 |      |                             |         |                             |         |
| Cash (used)/generated from operations                       | 16   |                             | 382,333 |                             | 40,337  |
| <b>Investing activities</b>                                 |      |                             |         |                             |         |
| Purchase of tangible fixed assets                           |      |                             |         | (2,250)                     |         |
| Interest received                                           |      | 113                         |         | 332                         |         |
|                                                             |      | -----                       |         | -----                       |         |
| <b>Net cash generated from investing activities</b>         |      |                             | 113     |                             | (1,918) |
| <b>Net cash generated from financing activities</b>         |      |                             | -       |                             | -       |
|                                                             |      |                             | -----   |                             | -----   |
| <b>Net increase/(Decrease) in cash and cash equivalents</b> |      |                             | 382,446 |                             | 38,419  |
| Cash and cash equivalents at beginning of year              |      |                             | 231,775 |                             | 193,356 |
|                                                             |      |                             | -----   |                             | -----   |
| <b>Cash and cash equivalents at end of year</b>             |      |                             | 614,221 |                             | 231,775 |
|                                                             |      |                             | =====   |                             | =====   |

**Represented by:**

|                          | 31 <sup>st</sup> March 2021 |         | 31 <sup>st</sup> March 2020 |         |
|--------------------------|-----------------------------|---------|-----------------------------|---------|
|                          | £                           | £       | £                           | £       |
| Cash at bank and in hand |                             | 614,221 |                             | 231,775 |
|                          |                             | =====   |                             | =====   |

## **1. Limited Liability**

The charity is a company limited by guarantee. Each member's liability is limited to £1.

## **2. Accounting Policies**

### **Basis of accounting**

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (SORP 2015) (as amended for accounting periods commencing from 1<sup>st</sup> January 2019), Charities Act 2011 and the Companies Act 2006.

The accounts are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

### **Going concern**

At the time of approving the accounts, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the accounts.

### **Fund accounting**

Unrestricted funds are the Charitable Company's free reserves available for the trustees to apply in accordance with the charitable company's charitable objectives.

Restricted funds are subject to specific restrictive conditions imposed by the donor. All restricted funds are accounted for as restricted income and expenditure for the purposes is charged to the fund.

Designated funds are the Charitable Company's unrestricted funds which have been set aside by the trustees for specific purposes.

### **Income recognition**

All income is recognised once the charity has entitlement to the income, there is sufficient certainty of receipt and so it is probable that the income will be received, and the amount of income receivable can be measured reliably.

Donations and legacies comprise of donations and general grants which are recognised in the accounts when received, with the exception of known legacies which are accounted for when their receipt is certain.

Income from charitable activities is recognised on an accruals basis. Grants receivable are recognised on the date on which their unconditional payment is confirmed by the donor.

Income from investment relates to bank interest received and is recognised when the amount is certain.

**Expenditure recognition**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charitable company to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses, including support costs and governance costs, are allocated or apportioned to the applicable expenditure headings in the Statement of Financial Activities. Support and governance costs are applied to unrestricted funds unless specifically included in the restrictions, as specified by the donor.

Expenditure on charitable activities relate to the operation of the charity comprising of direct charitable expenditure to meet the objectives of the charitable company. Support and governance costs relate to the management and operation of the organisation and also compliance with constitutional and statutory requirements in producing the annual report. These are dealt with in the Statement of Financial Activities when payment has been approved by the charitable company.

**Fixed Assets**

Capital expenditure is stated in the balance sheet at cost less accumulated depreciation. All capital expenditure of £500 and above are treated as fixed assets. Depreciation is provided to write off the cost of each asset over its expected useful life as below:

|                          |                                                                        |
|--------------------------|------------------------------------------------------------------------|
| Computer & Equipment     | 20% per annum straight line basis                                      |
| Fixtures & Fittings      | 20% per annum straight line basis                                      |
| Freehold Land & Property | 2% per annum straight line basis on building and Improvements elements |

**Cash and cash equivalents**

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts.

**Financial instruments**

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

**Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

**Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

**Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

**Taxation**

Income and gains are exempt from taxation as they are received and applied for charitable purposes only. The charitable company benefits from various exemptions from taxation afforded by tax legislation and is not liable to corporation tax on income or gains falling within those exemptions.

**Pension**

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in independently administered funds.

Contribution payments are charged to the SOFA. Any amounts not paid are shown in accruals as a liability in the balance sheet

**Employee benefits**

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when there is a clear decision or commitment to terminate the employment or provide such termination benefits.

**Leases**

Payments made under operating leases, including any lease incentives received, are charges to profit or loss on a straight line basis over the term of the relevant lease except where another more systematic basis is more representative of the time pattern in which economic benefits from the leases asset are consumed.

**Critical accounting estimates and judgements**

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an on-going basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

**LISTENING EAR (MERSEYSIDE)**  
**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2021**

**3. Income and endowments from**

|                                  | <b>Unrestricted<br/>Funds<br/>2021<br/>£</b> | <b>Restricted<br/>Funds<br/>2021<br/>£</b> | <b>Total<br/>Funds<br/>2021<br/>£</b> | <b>Total<br/>Funds<br/>2020<br/>£</b> |
|----------------------------------|----------------------------------------------|--------------------------------------------|---------------------------------------|---------------------------------------|
| <b>a. Donations and Legacies</b> |                                              |                                            |                                       |                                       |
| Donations                        | <b>12,306</b>                                | <b>-</b>                                   | <b>12,306</b>                         | <b>11,095</b>                         |
|                                  | =====                                        | =====                                      | =====                                 | =====                                 |

|                                       | <b>Unrestricted<br/>Funds<br/>2021<br/>£</b> | <b>Restricted<br/>Funds<br/>2021<br/>£</b> | <b>Total<br/>Funds<br/>2021<br/>£</b> | <b>Total<br/>Funds<br/>2020<br/>£</b> |
|---------------------------------------|----------------------------------------------|--------------------------------------------|---------------------------------------|---------------------------------------|
| <b>b. Charitable activities</b>       |                                              |                                            |                                       |                                       |
| Children In Need                      | -                                            | 41,853                                     | 41,853                                | 41,189                                |
| Charities Aid Foundation              | -                                            | 10,000                                     | 10,000                                | -                                     |
| Counselling Services                  | 716,010                                      | -                                          | 716,010                               | 707,316                               |
| First Step – Survivors to Thrivers    | -                                            | -                                          | -                                     | 1,223                                 |
| Hays Travel                           | -                                            | -                                          | -                                     | 3,000                                 |
| Independent Age                       | -                                            | 12,000                                     | 12,000                                | -                                     |
| Julia & Hans Rausing Trust            | -                                            | 34,769                                     | 34,769                                | -                                     |
| KMBC DA Better Together               | -                                            | 20,000                                     | 20,000                                | 5,000                                 |
| Liverpool Carers                      | -                                            | 5,000                                      | 5,000                                 | -                                     |
| Liverpool City Council- Covid 19      | -                                            | 6,000                                      | 6,000                                 | -                                     |
| Masonic Charitable Trust- EYC         | -                                            | 4,351                                      | 4,351                                 | -                                     |
| National Lottery for EYC              | -                                            | -                                          | -                                     | 9,910                                 |
| National Lottery                      | -                                            | 16,377                                     | 16,377                                | -                                     |
| PH Holt                               | -                                            | -                                          | -                                     | 10,000                                |
| SESF (Social Enterprise Support Fund) | -                                            | 22,700                                     | 22,700                                | -                                     |
| Steve Morgan Foundation               | -                                            | 20,505                                     | 20,505                                | -                                     |
| Steve Morgan 3/DCMS                   | -                                            | 45,189                                     | 45,189                                | -                                     |
| The Clothworkers Foundation           | -                                            | 4,370                                      | 4,370                                 | -                                     |
| Truemark Trust                        | -                                            | -                                          | -                                     | 3,000                                 |
| Training                              | 24,400                                       | -                                          | 24,400                                | -                                     |
|                                       | -----                                        | -----                                      | -----                                 | -----                                 |
|                                       | <b>740,410</b>                               | <b>243,114</b>                             | <b>983,524</b>                        | <b>780,638</b>                        |
|                                       | =====                                        | =====                                      | =====                                 | =====                                 |

|                       | <b>£</b>   | <b>£</b> | <b>£</b>   | <b>£</b>   |
|-----------------------|------------|----------|------------|------------|
| <b>c. Investments</b> |            |          |            |            |
| Bank interest         | <b>113</b> | <b>-</b> | <b>113</b> | <b>332</b> |
|                       | =====      | =====    | =====      | =====      |

|                        | <b>£</b>     | <b>£</b> | <b>£</b>     | <b>£</b>     |
|------------------------|--------------|----------|--------------|--------------|
| <b>d. Other Income</b> |              |          |              |              |
| Telephone Mast Income  | <b>9,500</b> | <b>-</b> | <b>9,500</b> | <b>9,500</b> |
|                        | =====        | =====    | =====        | =====        |

**LISTENING EAR (MERSEYSIDE)**  
**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2021**

**4. Expenditure on Charitable Activities**

|                                                 | <b>Direct<br/>Charitable<br/>Expenditure</b> | <b>Support &amp; Governance<br/>Costs</b> | <b>Total 2021</b> | <b>Total 2020</b> |
|-------------------------------------------------|----------------------------------------------|-------------------------------------------|-------------------|-------------------|
|                                                 | <b>£</b>                                     | <b>£</b>                                  | <b>£</b>          | <b>£</b>          |
| Provision of counselling facilities and service | 717,033                                      | 164,423                                   | <b>881,456</b>    | <b>790,227</b>    |
|                                                 | =====                                        | =====                                     | =====             | =====             |

**a. Analysed as follows:**

|                                                   | <b>2021</b>    | <b>2020</b>              |
|---------------------------------------------------|----------------|--------------------------|
|                                                   | <b>£</b>       | <b>As restated<br/>£</b> |
| <i>Direct charitable expenditure:</i>             |                |                          |
| Staff salary costs                                | 644,154        | 567,812                  |
| Therapists                                        | 14,040         | 24,390                   |
| Running costs                                     | 18,361         | 20,469                   |
| Resources                                         | 6,553          | 4,146                    |
| Room Hire                                         | 2,850          | 8,028                    |
| Office Costs                                      | 16,180         | -                        |
| Events and outings                                | -              | 190                      |
| Travel Expenses                                   | 923            | -                        |
| Supervision costs                                 | 13,972         | 11,138                   |
|                                                   | -----          | -----                    |
|                                                   | <b>717,033</b> | <b>636,173</b>           |
|                                                   | -----          | -----                    |
|                                                   | <b>2021</b>    | <b>2020</b>              |
|                                                   | <b>£</b>       | <b>£</b>                 |
| <i>Support &amp; Governance costs:</i>            |                |                          |
| Staff salary costs                                | 60,174         | 58,536                   |
| Office costs                                      | 16,180         | 17,020                   |
| Refreshments                                      | 19             | 2,289                    |
| Insurance                                         | 3,371          | 7,285                    |
| Training                                          | 3,097          | 1,773                    |
| Advertising and marketing                         | 23,313         | 19,893                   |
| Travel expenses                                   | -              | 16,385                   |
| Legal and Professional                            | 9,074          | 7,791                    |
| Computer costs                                    | 35,025         | 11,196                   |
| Accountancy & Independent Examination             | 2,000          | 2,000                    |
| Irrecoverable VAT                                 | (1,329)        | -                        |
| Audit Fees                                        | 3,250          | -                        |
| Depreciation                                      | 10,249         | 9,886                    |
|                                                   | -----          | -----                    |
|                                                   | <b>164,423</b> | <b>154,054</b>           |
|                                                   | -----          | -----                    |
| <b>Total expenditure on charitable activities</b> | <b>881,456</b> | <b>790,227</b>           |
|                                                   | =====          | =====                    |

£251,348 (2020: £86,036) of the above expenditure relates to restricted funding.

Prior year have been restated to reflect the reclassification of employees by direct and support.

**LISTENING EAR (MERSEYSIDE)****NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2021**

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| <b>b. Staff Costs</b>    | <b>2021</b>    | <b>2020</b>    |
|--------------------------|----------------|----------------|
|                          | <b>£</b>       | <b>£</b>       |
| Gross wages and salaries | 642,039        | 567,905        |
| Social security costs    | 46,903         | 43,386         |
| Pension costs            | 15,385         | 15,056         |
|                          | -----          | -----          |
|                          | <b>704,328</b> | <b>626,347</b> |
|                          | =====          | =====          |

**c. Particulars of employees:**

The average number of employees during the year was as follows:

|                               | <b>2021</b> | <b>2020</b> |
|-------------------------------|-------------|-------------|
| Charitable activities         | 35          | 32          |
| Management and administration | 3           | 3           |
|                               | -----       | -----       |
|                               | 38          | 35          |
|                               | =====       | =====       |

No employee received emoluments of more than £60,000 during the year.

The trustees are not remunerated for their services and are not included in the above number of employees.

No out of pocket expenses were reimbursed to trustees in the year (2020: £nil).

**5. Auditor's remuneration**

|                | <b>2021</b> | <b>2020</b> |
|----------------|-------------|-------------|
|                | <b>£</b>    | <b>£</b>    |
| Audit Services | 3,250       | -           |
|                | =====       | =====       |

**LISTENING EAR (MERSEYSIDE)**

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2021**

**6. Tangible Fixed Assets**

|                                                  | <b>Computer &amp;<br/>Equipment</b> | <b>Fixtures<br/>&amp; Fittings</b> | <b>Freehold Land<br/>&amp; Property</b> | <b>Total</b>       |
|--------------------------------------------------|-------------------------------------|------------------------------------|-----------------------------------------|--------------------|
| <b>Cost</b>                                      | <b>£</b>                            | <b>£</b>                           | <b>£</b>                                | <b>£</b>           |
| Balance at 1 <sup>st</sup> April 2020            | 90,327                              | 1,322                              | 465,889                                 | 557,538            |
| Additions in the year                            | -                                   | -                                  | -                                       | -                  |
| Disposals during the year                        | (25,565)                            | -                                  | -                                       | (25,565)           |
|                                                  | -----                               | -----                              | -----                                   | -----              |
| <b>Balance at 31<sup>st</sup> March<br/>2021</b> | <b>64,762</b>                       | <b>1,322</b>                       | <b>465,889</b>                          | <b>531,973</b>     |
|                                                  | -----                               | -----                              | -----                                   | -----              |
| <b>Depreciation</b>                              |                                     |                                    |                                         |                    |
| Balance at 1 <sup>st</sup> April 2020            | 87,287                              | 1,141                              | 35,671                                  | 124,099            |
| Charge for the year                              | 1,240                               | 91                                 | 8,918                                   | 10,249             |
| Disposals during the year                        | (25,565)                            | -                                  | -                                       | (25,565)           |
|                                                  | -----                               | -----                              | -----                                   | -----              |
| <b>Balance at 31<sup>st</sup> March<br/>2021</b> | <b>62,962</b>                       | <b>1,232</b>                       | <b>44,589</b>                           | <b>108,783</b>     |
|                                                  | -----                               | -----                              | -----                                   | -----              |
| <br><b>Net book value at 31st<br/>March 2021</b> | <br><b>1,800</b>                    | <br><b>90</b>                      | <br><b>421,300</b>                      | <br><b>423,190</b> |
|                                                  | =====                               | =====                              | =====                                   | =====              |
| <br>Net book value at 31st<br>March 2020         | <br>3,040                           | <br>181                            | <br>430,218                             | <br>433,439        |
|                                                  | =====                               | =====                              | =====                                   | =====              |

**7. Debtors**

|                         | <b>2021</b>    | <b>2020</b>   |
|-------------------------|----------------|---------------|
|                         | <b>£</b>       | <b>£</b>      |
| Debtors and prepayments | <b>155,948</b> | <b>79,177</b> |
|                         | =====          | =====         |

**8. Creditors: amounts falling due within one year**

|                              | <b>2021</b>    | <b>2020</b>   |
|------------------------------|----------------|---------------|
|                              | <b>£</b>       | <b>£</b>      |
| Trade Creditors & accruals   | 11,959         | 5,413         |
| VAT                          | 38,177         | 30,452        |
| Taxation and social security | 10,391         | 12,713        |
| Deferred Income (See Below)  | 358,337        | 44,295        |
| Other Creditors              | 3,277          | 4,287         |
|                              | -----          | -----         |
|                              | <b>422,141</b> | <b>97,160</b> |
|                              | =====          | =====         |

**LISTENING EAR (MERSEYSIDE)****NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2021**

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**9. Deferred Income**

|                                              | <b>2021</b>    | <b>2020</b>   |
|----------------------------------------------|----------------|---------------|
|                                              | <b>£</b>       | <b>£</b>      |
| Balance at 1 <sup>st</sup> April 2020        | 44,295         | 42,020        |
| Amount deferred in the year                  | 358,337        | 44,295        |
| Amount released to incoming resources        | (44,295)       | (42,020)      |
|                                              | -----          | -----         |
| <b>Balance at 31<sup>st</sup> March 2021</b> | <b>358,337</b> | <b>44,295</b> |
|                                              | =====          | =====         |

Deferred income represents income for activities in future accounting years.

**10. Financial instruments**

|                                           | <b>2021</b>    | <b>2020</b>    |
|-------------------------------------------|----------------|----------------|
|                                           | <b>£</b>       | <b>£</b>       |
| Carrying amount of financial assets:      |                |                |
| Debt instruments measured at cost         | <b>767,324</b> | <b>310,952</b> |
|                                           | =====          | =====          |
| Carrying amount of financial liabilities: |                |                |
| Measured at cost                          | <b>15,235</b>  | <b>9,701</b>   |
|                                           | =====          | =====          |

**11. Analysis of Net Assets between Funds**

|                                                | <b>Tangible Fixed Assets</b> | <b>Net Current Assets</b> | <b>Total</b>   |
|------------------------------------------------|------------------------------|---------------------------|----------------|
|                                                | <b>£</b>                     | <b>£</b>                  | <b>£</b>       |
| <b>Unrestricted Funds</b>                      |                              |                           |                |
| General Fund                                   | 12,013                       | 276,037                   | 288,050        |
| Designated Fund                                | -                            | 61,353                    | 61,353         |
|                                                | -----                        | -----                     | -----          |
|                                                | <b>12,013</b>                | <b>337,390</b>            | <b>349,403</b> |
|                                                | -----                        | -----                     | -----          |
| <b>Restricted Funds</b>                        |                              |                           |                |
| Department of Communities and Local Government | 411,177                      | 123                       | 411,300        |
| Hays Travel                                    | -                            | 1,500                     | 1,500          |
| Liverpool City Council- Covid 19               | -                            | 6,000                     | 6,000          |
| National Lottery for EYC                       | -                            | 1,515                     | 1,515          |
| Truemark Trust                                 | -                            | 1,500                     | 1,500          |
|                                                | -----                        | -----                     | -----          |
|                                                | <b>411,177</b>               | <b>10,638</b>             | <b>421,815</b> |
|                                                | -----                        | -----                     | -----          |
| <b>Totals</b>                                  | <b>423,190</b>               | <b>348,028</b>            | <b>771,218</b> |
|                                                | =====                        | =====                     | =====          |

**LISTENING EAR (MERSEYSIDE)**  
**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2021**

**12. Unrestricted Funds**

|                 |                                      | Movements in the year |                  |                                |
|-----------------|--------------------------------------|-----------------------|------------------|--------------------------------|
|                 | Resources<br>at Beginning<br>of year | Income                | Expenditure      | Resources<br>at End<br>of Year |
|                 | £                                    | £                     | (£)              | £                              |
| General Fund    | 164,723                              | 753,435               | (630,108)        | 288,050                        |
| Designated Fund | 52,459                               | 8,894                 | (-)              | 61,353                         |
|                 | -----                                | -----                 | -----            | -----                          |
|                 | <b>217,182</b>                       | <b>762,329</b>        | <b>(630,108)</b> | <b>349,403</b>                 |
|                 | =====                                | =====                 | =====            | =====                          |

**General Fund** is used to finance the charitable company's general activities and core costs as outlined in the Trustees' Report.

**Designated Fund** comprises a provision for redundancy costs

**13. Restricted Funds**

|                                                   |                                         | Movements in the Year |                  |                                |
|---------------------------------------------------|-----------------------------------------|-----------------------|------------------|--------------------------------|
|                                                   | Resources<br>at<br>Beginning<br>of year | Income                | Expenditure      | Resources<br>at End<br>of Year |
|                                                   | £                                       | £                     | (£)              | £                              |
| BBC Children in Need                              | -                                       | 41,853                | (41,853)         | -                              |
| Charities Aid Foundation (CAF)                    | -                                       | 10,000                | (10,000)         | -                              |
| Department of Communities and<br>Local Government | 419,992                                 | -                     | (8,692)          | 411,300                        |
| Hays Travel                                       | 1,500                                   | -                     | -                | 1,500                          |
| Independent Age                                   | -                                       | 12,000                | (12,000)         | -                              |
| Julia & Hans Rausing Trust                        | -                                       | 34,769                | (34,769)         | -                              |
| KMBC DA better together                           | -                                       | 20,000                | (20,000)         | -                              |
| Liverpool Carers                                  | -                                       | 5,000                 | (5,000)          | -                              |
| Liverpool City Council- Covid 19                  | -                                       | 6,000                 | -                | 6,000                          |
| Masonic Charitable Trust-EYC                      | -                                       | 4,351                 | (4,351)          | -                              |
| National Lottery                                  | -                                       | 16,377                | (16,377)         | -                              |
| National Lottery for EYC                          | 5,099                                   | -                     | (3,584)          | 1,515                          |
| PH Holt                                           | 1,958                                   | -                     | (1,958)          | -                              |
| SESF (Social Enterprise support<br>Fund)          | -                                       | 22,700                | (22,700)         | -                              |
| Steve Morgan 3/DCMS                               | -                                       | 45,189                | (45,189)         | -                              |
| Steve Morgan Foundation                           | -                                       | 20,505                | (20,505)         | -                              |
| The Clothworkers Foundation                       | -                                       | 4,370                 | (4,370)          | -                              |
| Truemark Trust                                    | 1,500                                   | -                     | -                | 1,500                          |
|                                                   | -----                                   | -----                 | -----            | -----                          |
|                                                   | <b>430,049</b>                          | <b>243,114</b>        | <b>(251,348)</b> | <b>421,815</b>                 |
|                                                   | =====                                   | =====                 | =====            | =====                          |

**Description of Funds**

These are monies given to the charitable company to be spent at the discretion of the Charity's Board of Trustees for specific charitable purposes:

**BBC Children in Need** – Supporting the 'Butterflies' service for children and young people affected by bereavement, divorce or separation.

**Charities Aid Foundation** – contribution for Coronavirus emergency fund

**Department of Communities and Local Government** – To purchase and refurbish a derelict building in Whiston.

**Hays Travel** – Towards the Emotional Youth Club (see below)

**Independent Age** – To deliver bereavement counselling to 50 older people.

**Julia & Hans Rausing Trust** – to retain our marketing and staff training budget, invest in a new amparo micro website and invest in a new server

**KMBC DA Better Together** – For clinical supervision for third sector leaders.

**Liverpool Carers** – to contribute to recruit and equip counsellors that will replace volunteers as at the time we had no onsite clinical supervision

**Liverpool City Council- Covid 19** – Contribution towards bereavement and befriending support during Covid 19 pandemic.

**Masonic Charitable Trust- EYC** – to fund the costs of one (of four) fortnightly, Emotional Youth Clubs to be established by Listening Ear.

**National Lottery** – Contribution towards coronavirus community support.

**National Lottery for EYC** – The Emotional Youth Club, a monthly peer support group for children and young people that have been through therapy but need a little extra support.

**PH Holt** – Contributions towards salary costs for a staff member for 2 days per week to develop a diploma course in CYP Therapy.

**SESF (Social Enterprise Support Fund)** – to contribute to retain our marketing and staff training budget, invest in a new Amparo micro website and invest in a new server

**Steve Morgan3/DCMS** – to provide support for the salaries of our Senior Management Team (SMT) - CEO, Deputy CEO and Head of Clinical Services - until 31st March 2023.

**Steve Morgan Foundation** – to contribute to recruit and equip counsellors that will replace volunteers as at the time we had no onsite clinical supervision

**The Clothworkers Foundation** – Purchase of IT

**Truemark Trust** – Towards the Emotional Youth Club (see above)

**LISTENING EAR (MERSEYSIDE)****NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2021**

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**14. Remuneration of key management personnel**

The remuneration paid to the senior management team, who are considered to be the key management personnel was:

|              | <b>2021</b>    | <b>2020</b>    |
|--------------|----------------|----------------|
|              | <b>£</b>       | <b>£</b>       |
| Remuneration | <b>149,607</b> | <b>142,082</b> |
|              | =====          | =====          |

**15. Operating Lease Commitments**

Financial commitments under non-cancellable operating leases relating to a photocopier lease will result in the following payments falling due at 31<sup>st</sup> March 2021

|                    | <b>2021</b>   | <b>2020</b>   |
|--------------------|---------------|---------------|
|                    | <b>£</b>      | <b>£</b>      |
| Within 1 year      | 10,366        | 10,366        |
| Between 2- 5 years | 6,328         | 8,348         |
|                    | -----         | -----         |
|                    | <b>16,694</b> | <b>18,714</b> |
|                    | =====         | =====         |

**16. Cash generated from operations**

|                                                   | <b>2021</b>    | <b>2020</b>   |
|---------------------------------------------------|----------------|---------------|
|                                                   | <b>£</b>       | <b>£</b>      |
| Surplus/(Deficit) for the year                    | 123,987        | 11,338        |
| <b>Adjustments for:</b>                           |                |               |
| Investment income                                 | (113)          | (332)         |
| Depreciation                                      | 10,249         | 9,886         |
| <b>Movements in working capital:</b>              |                |               |
| Increase in debtors                               | (76,771)       | (9,109)       |
| Increase/(Decrease) in creditors                  | 10,939         | 26,279        |
| Increase/(Decrease) in deferred income            | 314,042        | 2,275         |
|                                                   | -----          | -----         |
| <b>Cash generated from / (used in) operations</b> | <b>382,333</b> | <b>40,337</b> |
|                                                   | =====          | =====         |

**17. Related Party Transactions**

There were no material related party transactions during the year which require disclosure (2020: none).

**18. Guarantees**

As at 31<sup>st</sup> March 2021, 9 members had given a guarantee of £1 each in the event of the charitable company winding-up. Total: £9 (2020: 8 members £8).