



LISTENING EAR
someone to talk to

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

**ANNUAL REPORT &
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31ST MARCH 2022**

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

LISTENING EAR (MERSEYSIDE)
ANNUAL REPORT & FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2022

CONTENTS

	Page
Trustees' Annual Report	2
Statement of Trustees' Responsibilities	8
Auditor's Report	9
Statement of Financial Activities	13
Balance Sheet	15
Statement of Cash Flows	16
Notes forming part of the Financial Statements	17

LISTENING EAR (MERSEYSIDE) TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31ST MARCH 2022

The trustees are pleased to present their annual report for the year ended 31st 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 1st 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 31ST MARCH 2022

- **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 31ST MARCH 2022

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 31ST MARCH 2022

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 31ST MARCH 2022

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 31st 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 15th November 2006 and registered as a charity on 20th December 2006 and amended by special resolution on 8th June 2015, and a further resolution on the 16th 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 31ST MARCH 2022**

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 th June 2021) Karl J Connor Patricia Ann Farrell Heidi E. Hunt Patricia J. Lunt (Resigned 1 st November 2022) Roderick P. MacGregor Thomson
Accountants	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.

Signed on behalf of the Board of Trustees


.....

Patricia Ann Farrell, Chair of the Executive Committee

Dated: 23 January 2023

LISTENING EAR (MERSEYSIDE)

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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 31ST MARCH 2022**

Current financial year	Notes	Unrestricted Funds 2022	Restricted Funds 2022	Total Funds 2022	Total Funds 2021
Income and endowments from:		£	£	£	£
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
Total income		1,176,438	319,863	1,496,301	1,005,443
Expenditure on:					
Charitable Activities	4	908,570	336,056	1,244,626	881,456
Total expenditure		908,570	336,056	1,244,626	881,456
Net (expenditure)/ income, net movement in funds		267,868	(16,193)	251,675	123,987
Total funds brought forward	13,14	349,403	421,815	771,218	647,231
Total funds carried forward	12-14	617,271	405,622	1,022,893	771,218

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 31ST MARCH 2022**

Prior financial year	Notes	Unrestricted Funds 2021	Restricted Funds 2021	Total Funds 2021
Income and endowments from:		£	£	£
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
Total income		762,329	243,114	1,005,443
Expenditure on:				
Charitable Activities	4	630,108	251,348	881,456
Total expenditure		630,108	251,348	881,456
Net (expenditure)/ income, net movement in funds		132,221	(8,234)	123,987
Total funds brought forward	13,14	217,182	430,049	647,231
Total funds carried forward	12-14	349,403	421,815	771,218
		=====	=====	=====

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

LISTENING EAR (MERSEYSIDE)
BALANCE SHEET AT 31ST MARCH 2022

Company Number 05999650

	Notes	31 st March 2022		31 st March 2021	
		£	£	£	£
Fixed assets					
Tangible fixed assets	6		446,347		423,190
Intangible fixed assets	7		7,909		-
Current assets					
Debtors	8	122,383		155,948	
Cash at bank and in hand		929,254		614,221	
		-----		-----	
		1,051,637		770,169	
Current liabilities					
Creditors: amounts falling due within one year	9	(483,000)		(422,141)	
		-----		-----	
Net current assets			568,637		348,028
Total assets less current liabilities			-----		-----
			1,022,893		771,218
			=====		=====
Funds:					
Unrestricted funds	12,13		617,271		349,403
Restricted funds	12,14		405,622		421,815
			-----		-----
			1,022,893		771,218
			=====		=====
Included within Unrestricted Funds:					
Designated Funds	13		61,353		61,353
			=====		=====

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 23rd 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 31ST MARCH 2022

	Note	31st March 2022		31st March 2021	
Cash flows from operating activities		£	£	£	£
Cash (used)/generated from operations	17		358,579		382,333
Investing activities					
Purchase of tangible fixed assets		(35,349)		-	
Purchase of intangible fixed assets		(8,265)		-	
Interest received		68		113	
		-----		-----	
Net cash generated from in investing activities			(43,546)		113
Net cash generated from financing activities			-		-
			-----		-----
Net increase/(Decrease) in cash and cash equivalents			315,033		382,446
Cash and cash equivalents at beginning of year			614,221		231,775
			-----		-----
Cash and cash equivalents at end of year			929,254		614,221
			=====		=====

Represented by:

	31st March 2022		31st March 2021	
	£	£	£	£
Cash at bank and in hand		929,254		614,221
		=====		=====

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 1st 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 31ST MARCH 2022

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 31ST MARCH 2022

3. Income and endowments from

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
a. Donations and Legacies				
Donations	12,578	-	12,578	12,306
	=====	=====	=====	=====
	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
b. Charitable activities				
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
	=====	=====	=====	=====
c. Investments	£	£	£	£
Bank interest	68	-	68	113
	=====	=====	=====	=====
d. Other Income	£	£	£	£
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 31ST MARCH 2022

4. Expenditure on Charitable Activities

	Direct Charitable Expenditure £	Support & Governance Costs £	Total 2022 £	Total 2021 £
Provision of counselling facilities and service	1,061,373	183,253	1,244,626	881,456
	=====	=====	=====	=====

a. Analysed as follows:

	2022 £	2021 £
<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
	-----	-----
	1,061,373	717,033
	-----	-----

	2022 £	2021 £
<i>Support & 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	-
	-----	-----
	183,253	164,423
	-----	-----
Total expenditure on charitable activities	1,244,626	881,456
	=====	=====

£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 31ST 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
	-----	-----
	1,047,266	704,328
	=====	=====

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 31ST MARCH 2022

6. Tangible Fixed Assets

	Computer & Equipment £	Fixtures & Fittings £	Freehold Land & Property £	Total £
Cost				
Balance at 1 st 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)
	-----	-----	-----	-----
Balance at 31st March 2022	88,672	452	465,889	555,013
	-----	-----	-----	-----
Depreciation				
Balance at 1 st 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)
	-----	-----	-----	-----
Balance at 31st March 2022	54,707	452	53,507	108,666
	-----	-----	-----	-----
Net book value at 31st March 2022	33,965	-	412,382	446,347
	=====	=====	=====	=====
Net book value at 31 st March 2021				
	1,800	90	421,300	423,190
	=====	=====	=====	=====

7. Intangible fixed assets

	Intangible Fixed Assets: Website Costs £	Total £
Cost		
Balance at 1 st April 2021	-	-
Additions in the year	8,265	8,265
Disposals during the year	-	-
	-----	-----
Balance at 31st March 2022	8,265	8,265
	-----	-----
Amortisation		
Balance at 1 st April 2021	-	-
Charge for the year	356	356
Disposals during the year	-	-
	-----	-----
Balance at 31st March 2022	356	356
	-----	-----
Net book value at 31st March 2022	7,909	7,909
	=====	=====
Net book value at 31 st March 2021		
	-	-
	=====	=====

LISTENING EAR (MERSEYSIDE)
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2022

8. Debtors

	2022	2021
	£	£
Debtors and prepayments	122,383	155,948
	=====	=====

9. Creditors: amounts falling due within one year

	2022	2021
	£	£
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
	-----	-----
	483,000	422,141
	=====	=====

10. Deferred Income

	2022	2021
	£	£
Balance at 1 st April 2021	358,337	44,295
Amount deferred in the year	353,283	358,337
Amount released to incoming resources	(358,337)	(44,295)
	-----	-----
Balance at 31st March 2022	353,283	358,337
	=====	=====

Deferred income represents income for activities in future accounting years

11. Financial instruments

	2022	2021
	£	£
Carrying amount of financial assets:		
Debt instruments measured at cost	1,048,504	767,324
	=====	=====
Carrying amount of financial liabilities:		
Measured at cost	33,762	15,235
	=====	=====

LISTENING EAR (MERSEYSIDE)
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2022

12. Analysis of Net Assets between Funds

2022	Intangible Fixed Assets	Tangible Fixed Assets	Net Current Assets	Total
	£	£	£	£
Unrestricted Funds				
General Fund	7,909	43,863	504,146	555,918
Designated Fund	-	-	61,353	61,353
	-----	-----	-----	-----
	7,909	43,863	565,499	617,271
	-----	-----	-----	-----
Restricted Funds				
Department of Communities and Local Government	-	402,485	122	402,607
National Lottery for EYC	-	-	1,515	1,515
Truemark Trust	-	-	1,500	1,500
	-----	-----	-----	-----
	-	402,485	3,137	405,622
	-----	-----	-----	-----
Totals	7,909	446,348	568,636	1,022,893
	=====	=====	=====	=====

2021	Intangible Fixed Assets	Tangible Fixed Assets	Net Current Assets	Total
	£	£	£	£
Unrestricted Funds				
General Fund	-	12,013	276,037	288,050
Designated Fund	-	-	61,353	61,353
	-----	-----	-----	-----
	-	12,013	337,390	349,403
	-----	-----	-----	-----
Restricted Funds				
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
	-----	-----	-----	-----
	-	411,177	10,638	421,815
	-----	-----	-----	-----
Totals	-	423,190	348,028	771,218
	=====	=====	=====	=====

LISTENING EAR (MERSEYSIDE)
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2022

13. Unrestricted Funds

2022	Resources at Beginning of year £	Movements in the year		Resources at End of Year £
		Income £	Expenditure (£)	
General Fund	288,050	1,176,438	(908,570)	555,918
Designated Fund	61,353	-	(-)	61,353
	-----	-----	-----	-----
	349,403	1,176,438	(908,570)	617,271
	=====	=====	=====	=====
2021	Resources at Beginning of year £	Income £	Expenditure (£)	Resources at End of Year £
General Fund	164,723	753,435	(630,108)	288,050
Designated Fund	52,459	8,894	(-)	61,353
	-----	-----	-----	-----
	217,182	762,329	(630,108)	349,403
	=====	=====	=====	=====

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 at Beginning of year £	Movements in the Year		Resources at End 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
	-----	-----	-----	-----
	421,815	319,863	336,056	405,622
	=====	=====	=====	=====

LISTENING EAR (MERSEYSIDE)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2022

2021	Movements in the Year			
	Resources	Income	Expenditure	Resources
	at Beginning of year £	£	(£)	at End of Year £
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 31ST MARCH 2022

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 31st 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 31st 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 31ST MARCH 2022

17. Cash generated from operations

	2022	2021
	£	£
Surplus/(Deficit) for the year	251,675	123,987
Adjustments for:		
Investment income	(68)	(113)
Amortisation	356	-
Depreciation	12,192	10,249
Movements in working capital:		
(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
	-----	-----
Cash generated from operations	358,579	382,333
	=====	=====

18. Related Party Transactions

There were no material related party transactions during the year which require disclosure (2021: none).

19. Guarantees

As at 31st 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).