



LISTENING EAR
someone to talk to

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

**ANNUAL REPORT &
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31ST 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: 15th December 2023



Richard Brown
CEO

Dated: 15th December 2023

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TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31ST MARCH 2023

The trustees are pleased to present their annual report for the year ended 31st 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 1st 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."

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"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

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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

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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).

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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*.

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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.

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- 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.

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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 31st 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 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.

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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 Karl J Connor Patricia Ann Farrell Heidi E. Hunt Sarah Stead (Assigned 24 th July 2023) 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: 15th December 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 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

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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 2023

Current financial year	Notes	Unrestricted Funds 2023	Restricted Funds 2023	Total Funds 2023	Total Funds 2022
Income and endowments from:		£	£	£	£
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
Total income		1,878,234	342,559	2,220,793	1,496,301
Expenditure on:					
Charitable Activities	4	1,621,964	346,960	1,968,924	1,244,626
Total expenditure		1,621,964	346,960	1,968,924	1,244,626
Net income, net movement in funds		256,270	(4,401)	251,869	251,675
Total funds brought forward	13,14	617,271	405,622	1,022,893	771,218
Total funds carried forward	12-14	873,541	401,221	1,274,762	1,022,893

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 31ST MARCH 2023

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

LISTENING EAR (MERSEYSIDE)
BALANCE SHEET AT 31ST MARCH 2023

Company Number 05999650

	Notes	31 st March 2023	31 st March 2022
		£	£
Fixed assets			
Tangible fixed assets	6	462,989	446,347
Intangible fixed assets	7	6,256	7,909
Current assets			
Debtors	8	477,852	122,383
Cash at bank and in hand		964,881	929,254
		-----	-----
		1,442,733	1,051,637
Current liabilities			
Creditors: amounts falling due within one year	9	(637,216)	(483,000)
		-----	-----
Net current assets		805,517	568,637
		-----	-----
Total assets less current liabilities		1,274,762	1,022,893
		=====	=====
Funds:			
Unrestricted funds	12	585,320	555,918
Unrestricted funds- Designated	13	288,221	61,353
Restricted funds	12,14	401,221	405,622
		-----	-----
		1,274,762	1,022,893
		=====	=====

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 15th 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 31ST MARCH 2023

	Note	31st March 2023	31st March 2022
Cash flows from operating activities		£	£
Cash (used)/generated from operations	17	67,695	358,579
Investing activities			
Purchase of tangible fixed assets		(34,342)	(35,349)
Purchase of intangible fixed assets		(-)	(8,265)
Interest received		2,274	68
		-----	-----
Net cash generated from investing activities		(32,068)	(43,546)
Net cash generated from financing activities		-	-
		-----	-----
Net increase/(Decrease) in cash and cash equivalents		35,627	315,033
Cash and cash equivalents at beginning of year		929,254	614,221
		-----	-----
Cash and cash equivalents at end of year		964,881	929,254
		=====	=====

Represented by:

	31st March 2023	31st March 2022
	£	£
Cash at bank and in hand	964,881	929,254
	=====	=====

LISTENING EAR (MERSEYSIDE)
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2023

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 1st 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.

LISTENING EAR (MERSEYSIDE)
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2023

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

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
Donations	13,903	-	13,903	12,578
	=====	=====	=====	=====

In 2022 donations were unrestricted funds

b. Charitable activities

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
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
	=====	=====	=====	=====
	1,852,175	342,559	2,194,734	1,474,155
	=====	=====	=====	=====

In 2022 £319,863 related to restricted funds and £1,154,292 to unrestricted funds

c. Investments	£	£	£	£
Bank interest	2,274	-	2,274	68
	=====	=====	=====	=====

In 2022 bank interest were unrestricted funds

LISTENING EAR (MERSEYSIDE)
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2023

d. Other Income	£	£	£	£
Telephone Mast Income	9,500	-	9,500	9,500
Sponsorship	382	-	382	-
	<u>9,882</u>	<u>-</u>	<u>9,882</u>	<u>9,500</u>
	<u>=====</u>	<u>=====</u>	<u>=====</u>	<u>=====</u>

In 2022 other income were unrestricted funds

4. Expenditure on Charitable Activities

	Direct Charitable Expenditure £	Support & Governance Costs £	2023 Total £	2022 Total £
Provision of counselling facilities and service	1,706,296	262,628	1,968,924	1,244,626

a. Analysed as follows:

	2023 £	2022 £
<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
	<u>1,706,296</u>	<u>1,061,373</u>

<i>Support & Governance costs:</i>	£	£
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
	<u>262,628</u>	<u>183,253</u>
Total expenditure on charitable activities	1,968,924	1,244,626
	<u>=====</u>	<u>=====</u>

£346,960 (2022: £336,056) of the above expenditure relates to restricted funding.

LISTENING EAR (MERSEYSIDE)**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2023**

b. Staff Costs	2023	2022
	£	£
Gross wages and salaries	1,530,240	952,014
Social security costs	119,285	71,596
Pension costs	39,582	23,656
	-----	-----
	1,689,107	1,047,266
	=====	=====

c. Particulars of employees:

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

	2023	2022
Charitable activities	75	51
Management and administration	3	3
	-----	-----
	78	54
	=====	=====

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

	2023	2022
	£	£
Audit Services	4,000	4,800
	=====	=====

There was an over provision in prior year due to VAT being included

LISTENING EAR (MERSEYSIDE)
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2023

6. Tangible Fixed Assets

	Computer & Equipment	Fixtures & Fittings	Freehold Land & Property	Total
Cost	£	£	£	£
At 1 st April 2022	88,672	452	465,889	555,013
Additions	34,342	-	-	34,342
Disposals	(564)	(-)	-	(564)
	-----	-----	-----	-----
At 31st March 2023	122,450	452	465,889	588,791
Depreciation				
At 1 st April 2022	54,707	452	53,507	108,666
Charge for the year	8,782	-	8,918	17,700
Disposals	(564)	(-)	-	(564)
	-----	-----	-----	-----
At 31st March 2023	62,925	452	62,425	125,802
Net book value at 31st March 2023	59,525	-	403,464	462,989
	=====	=====	=====	=====
Net book value at 31 st March 2022	33,965	-	412,382	446,347
	=====	=====	=====	=====

7. Intangible fixed assets

	Website	Total
Cost	£	£
At 1 st April 2022	8,265	8,265
	-----	-----
At 31st March 2023	8,265	8,265
Amortisation		
Balance at 1 st April 2022	356	356
Charge for the year	1,653	1,653
	-----	-----
At 31st March 2023	2,009	2,009
Net book value at 31st March 2023	6,256	6,256
	=====	=====
Net book value at 31 st March 2022	7,909	7,909
	=====	=====

8. Debtors

	2023	2022
	£	£
Debtors and prepayments	477,852	122,383
	=====	=====

LISTENING EAR (MERSEYSIDE)
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2023

9. Creditors: amounts falling due within one year

	2023	2022
	£	£
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
	637,216	483,000
	=====	=====

10. Deferred Income

	2023	2022
	£	£
Balance at 1 st April 2022	353,283	358,337
Amount deferred in the year	393,509	353,283
Amount released to incoming resources	(353,283)	(358,337)
	393,509	353,283
	=====	=====

Deferred income represents income for activities in future accounting years.

11. Financial instruments

	2023	2022
	£	£
Carrying amount of financial assets:		
Debt instruments measured at cost	1,438,381	1,048,504
	=====	=====
Carrying amount of financial liabilities:		
Measured at cost	41,724	33,762
	=====	=====

LISTENING EAR (MERSEYSIDE)
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2023

12. Analysis of Net Assets between Funds

2023	Intangible Fixed Assets	Tangible Fixed Assets	Net Current Assets	Total
	£	£	£	£
Unrestricted Funds				
General Fund	6,256	69,197	509,867	585,320
Designated Fund	-	-	288,221	288,221
	6,256	69,197	798,088	873,541
Restricted Funds				
Department of Communities and Local Government	-	393,792	122	393,914
Masonic Charitable Trust- EYC	-	-	7,307	7,307
	-	393,792	7,429	401,221
Totals	6,256	462,989	805,517	1,274,762

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

LISTENING EAR (MERSEYSIDE)
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2023

13. Unrestricted Funds

Movements in the year					
2023	Resources at Beginning of year	Income	Expenditure	Transfers	Resources at End of Year
	£	£	(£)	£	£
General Fund	555,918	1,878,234	(1,621,964)	(226,868)	585,320
Designated Fund	61,353	-	(-)	226,868	288,221
	617,271	1,878,234	(1,621,964)	-	873,541
	=====	=====	=====	=====	=====
2022	Resources at Beginning of year	Income	Expenditure	Transfers	Resources at End of Year
	£	£	(£)	£	£
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
	=====	=====	=====	=====	=====

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 31ST MARCH 2023
14. Restricted Funds

2023	Resources Beginning of year	Movements in the Year		Resources 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)	-
	=====	=====	=====	=====
	405,622	342,559	(346,960)	401,221
	=====	=====	=====	=====

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 2023

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 31st 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 31ST MARCH 2023

16. Operating Lease Commitments

Financial commitments under non-cancellable operating leases will result in the following payments falling due at 31st March 2023

	2023	2022
	£	£
Within 1 year	12,990	8,724
Between 2- 5 years	9,759	5,170
	-----	-----
	22,749	13,894
	=====	=====

17. Cash generated from operations

	2023	2022
	£	£
Surplus for the year	251,869	251,675
Adjustments for:		
Investment income	(2,274)	(68)
Amortisation	1,653	356
Depreciation	17,700	12,192
Movements in working capital:		
(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)
	-----	-----
Cash generated from operations	67,695	358,579
	=====	=====

18. Related Party Transactions

There were no material related party transactions during the year which require disclosure (2022: none).

19. Guarantees

As at 31st 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).