



LISTENING EAR (MERSEYSIDE) COMPANY LIMITED BY GUARANTEE

ANNUAL REPORT & FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2024

Company No. 05999650
Charity Registration No. 1117324

LISTENING EAR (MERSEYSIDE)

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

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

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

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

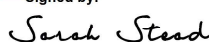
Our strategic focus this year was on urgent foundational work. The organisation has experienced three years of exceptional growth to meet increasing mental health needs of people of all ages in the wake of the Covid-19 pandemic. We needed a period of consolidation; to turn more of our attention to organisational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

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

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

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

Sarah Stead
Chair

Signed by:

EAAADC684542465...

Michelle Lyons
Interim CEO

Signed by:

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TRUSTEES' REPORT FOR THE YEAR ENDED 31ST MARCH 2024

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

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

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

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

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

Our Inspiration, Commitment and Values

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

What our beneficiaries said about us this year:

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

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

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

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

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

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

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

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

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

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

ACHIEVEMENTS, SERVICE DELIVERY AND PERFORMANCE FOR THE YEAR

Listening Ear's Headline Impacts in 2023/2024

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

Service Delivery

Amparo: Support After Suicide

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

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

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

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

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

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

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

Counselling for Adults

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

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

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

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

Outcomes:

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

Helplines

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

In total this year we:

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

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

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Outcomes:

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

VIDA: Occupational Health Counselling

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

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

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

Outcomes:

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

Counselling for Children and Young People (CYP)

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

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

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

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

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

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

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

Outcomes:

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

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

Aftercare

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

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

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

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

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

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

MINDSET, Training and Workforce Development

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

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

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

Strategic Report

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

Our Vision for the next 5 years

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

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

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

Strengthening our Foundations:

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

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

Progress in Year 1:

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

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

Progress in Year 1:

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


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

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Progress in Year 1:

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

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

Progress in Year 1:

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

Full Spectrum:

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

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

Progress in Year 1:

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


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

Progress in Year 1:

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

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

No progress in Year 1 – planned for Year 3 onwards

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

No progress in Year 1 – planned for Year 3 onwards

Reaching Out:

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


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

Progress in Year 1:

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


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

Progress in Year 1:


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

Building Capacity:

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

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

No progress in Year 1 – planned for Year 3 onwards


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

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

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

Profile

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

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

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

Income Generation

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

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

Donations and Grants received

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

Risk Assessment

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

FINANCIAL REVIEW

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

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

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

LISTENING EAR (MERSEYSIDE)

TRUSTEES' REPORT FOR THE YEAR ENDED 31ST MARCH 2024

Reserves Policy

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

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

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

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

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

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

LISTENING EAR (MERSEYSIDE)
TRUSTEES' REPORT FOR THE YEAR ENDED 31ST MARCH 2024

REFERENCE AND ADMINISTRATIVE DETAILS

Name Listening Ear (Merseyside)

Company Number 05999650

Charity Number 1117324

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

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

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

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

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

Disclosure of information to auditor

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

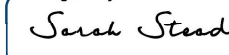
Auditor

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

Small company provisions

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

Signed on behalf of the Board of Trustees


.....EAAA0C664542465.....

Sarah Stead, Chair of the Executive Committee

1/28/2025
Dated:

LISTENING EAR (MERSEYSIDE)

STATEMENT OF TRUSTEES RESPONSIBILITIES

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

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

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

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

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

Opinion

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

In our opinion, the financial statements:

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

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

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

Opinions on other matters prescribed by the companies Act 2006

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

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

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

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

Matters on which we are required to report by exception

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

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

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

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Use of our report

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

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

Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Mitchell Charlesworth (Audit) Limited

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

**Accountants
Statutory Auditor**

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

LISTENING EAR (MERSEYSIDE)

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME & EXPENDITURE)

FOR THE YEAR ENDED 31ST MARCH 2024

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

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

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

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

LISTENING EAR (MERSEYSIDE)

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

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

LISTENING EAR (MERSEYSIDE)
BALANCE SHEET AT 31ST MARCH 2024

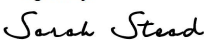
Company Number 05999650

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

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

1/28/2025

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

Signed by:


.....
EAAADC084542485.....

Sarah Stead
Director and Chair

LISTENING EAR (MERSEYSIDE)
STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31ST MARCH 2024

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

Represented by:

	31 st March 2024	31 st March 2023
	£	£
Cash at bank and in hand	539,277	964,881
	=====	=====

LISTENING EAR (MERSEYSIDE)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR END 31ST MARCH 2024

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) meets the definition of a public benefit entity under FRS 102.

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

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

Going concern

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

Fund accounting

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

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

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

Income recognition

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

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

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

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

LISTENING EAR (MERSEYSIDE)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR END 31ST MARCH 2024

Expenditure recognition

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

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

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

Tangible fixed Assets

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

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

Intangible fixed Assets

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

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

Cash and cash equivalents

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

Financial instruments

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

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

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

Basic financial assets

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

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

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

Basic financial liabilities

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

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

Derecognition of financial liabilities

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

Taxation

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

Pension

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

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

Employee benefits

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

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

Leases

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

Critical accounting estimates and judgements

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

LISTENING EAR (MERSEYSIDE)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR END 31ST MARCH 2024

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

Deferred Income

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

3. Income and endowments from

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
a. Donations and Legacies				
Donations	13,813	-	13,813	13,903
	=====	=====	=====	=====

In 2023 donations were unrestricted funds

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

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

	£	£	£	£
c. Other trading activities				
Fundraising	215	-	215	-
	=====	=====	=====	=====
d. Investments				
Bank interest	9,899	-	9,899	2,274
	=====	=====	=====	=====

LISTENING EAR (MERSEYSIDE)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR END 31ST MARCH 2024

In 2023 bank interest were unrestricted funds

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

In 2023 other income were unrestricted funds

4. Expenditure on Charitable Activities

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

a. Analysed as follows:

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

LISTENING EAR (MERSEYSIDE)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR END 31ST MARCH 2024

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

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

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

c. Particulars of employees:

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

	2024	2023
Charitable activities	90	75
Management and administration	9	3
	99	78
	=====	=====

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

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

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

LISTENING EAR (MERSEYSIDE)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR END 31ST MARCH 2024

5. Auditor's remuneration

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

6. Tangible Fixed Assets

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

7. Intangible fixed assets

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

LISTENING EAR (MERSEYSIDE)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR END 31ST MARCH 2024

8. Debtors

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

9. Creditors: amounts falling due within one year

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

10. Deferred Income

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

Deferred income represents income for activities in future accounting years.

11. Financial instruments

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

LISTENING EAR (MERSEYSIDE)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR END 31ST MARCH 2024

12. Analysis of Net Assets between Funds

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

LISTENING EAR (MERSEYSIDE)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR END 31ST MARCH 2024

13. Unrestricted Funds

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

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

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

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

LISTENING EAR (MERSEYSIDE)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR END 31ST MARCH 2024

14. Restricted Funds

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

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	-	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
	=====	=====	=====	=====

LISTENING EAR (MERSEYSIDE)
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR END 31ST MARCH 2024

Description of Funds

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

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

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

John Moores Foundation – Grant towards emotional youth club

Knowsley Choices – Contribution towards the provision of therapeutic support services

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

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

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

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

National Lottery Community Fund– Contribution towards coronavirus community support.

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

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

Steve Morgan – to provide support for the salaries of our Senior Management Team (SMT) - CEO, Deputy CEO and Head of Clinical Services - until 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:

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

LISTENING EAR (MERSEYSIDE)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR END 31ST MARCH 2024

16. Operating Lease Commitments

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

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

17. Cash generated from operations

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

18. Related Party Transactions

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

19. Guarantees

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