

LISTENING EAR
someone to talk to

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

**ANNUAL REPORT &
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31ST MARCH 2025**

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

LISTENING EAR (MERSEYSIDE)

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

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

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

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

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

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

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

Signed by:

 D94C117636FA42E...
Sarah Stead
 Chair

Signed by:

 A7CD6D82BCA4471...
Michelle Lyons
 CEO

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TRUSTEES' REPORT FOR THE YEAR ENDED 31ST MARCH 2025

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

ACHIEVEMENTS, SERVICE DELIVERY AND PERFORMANCE FOR THE YEAR

Listening Ear's Headline Impacts in 2024/2025

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

Service Delivery

Amparo: Support After Suicide

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

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

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

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

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

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

Outcomes:

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

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

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

Counselling for Adults

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

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

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

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

Outcomes:

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

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Helplines

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

VIDA: Occupational Health Counselling

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

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

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

Outcomes:

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

Counselling for Children and Young People (CYP)

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

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

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

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

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

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

Outcomes:

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

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Aftercare

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

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

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

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

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

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

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

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

MINDSET, Training and Workforce Development

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

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

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

Summary of training:

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

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

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

Strategic Report

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

Our Vision for the next 5 years

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

Strengthening our Foundations:

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

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

Progress in Year 2:


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

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

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

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

Progress in Year 2:

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

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

Progress in Year 2:

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

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

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

Progress in Year 2:

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

Full Spectrum:

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

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

Progress in Year 2:

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

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

Progress in Year 2:

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

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

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

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

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

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

No progress in Year 2 – planned for Year 3 onwards

Reaching Out:

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

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

Progress in Year 2:

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

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

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

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

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Progress in Year 2:

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

Building Capacity:

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

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

No progress in Year 2 – planned for Year 3 onwards

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

No progress in Year 2 – planned for Year 3 onwards

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

Profile

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

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

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

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

Ongoing

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

Ongoing

Income generation:

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

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

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

Tenders and Contracts:

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

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

Operational Strategy:

Year 2 involved a review of service delivery and efficiencies.

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

Revenue Budget Expenditure:

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

Asset Rationalisation:

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

Resource Planning:

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

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

Donations and Grants received

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

LISTENING EAR (MERSEYSIDE)

TRUSTEES' REPORT FOR THE YEAR ENDED 31ST MARCH 2025

Risk Assessment

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

FINANCIAL REVIEW

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

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

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

Reserves Policy

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

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

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

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

The organisation is a charitable company limited by guarantee, incorporated on 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 2025

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 (Resigned 22 nd December 2025) Heidi E Hunt Sarah Stead Roderick P MacGregor Thomson
Accountants	Liverpool Charity and Voluntary Services, 151 Dale Street, Liverpool L2 2AH
Auditors	Mitchell Charlesworth (Audit) Limited Suites C, D, E & F 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


.....D94C417636FA42E.....

Sarah Stead, Chair of the Executive Committee

Dated: 29 January 2026
... ..

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

In our opinion, the financial statements:

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

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

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

Opinions on other matters prescribed by the companies Act 2006

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

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

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.

Signed by:

Anita Mason

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

**Accountants
Statutory Auditor**

30 January 2026

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

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

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

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

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

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

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

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

LISTENING EAR (MERSEYSIDE)
BALANCE SHEET AT 31ST MARCH 2025

Company Number 05999650

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

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

29 January 2026

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

Signed by:

Sarah Stead

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Sarah Stead
Director and Chair

LISTENING EAR (MERSEYSIDE)

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31ST MARCH 2025

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

Represented by:

	31 st March 2025	31 st March 2024
	£	£
Cash at bank and in hand	376,321	539,277
	=====	=====

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

1. Limited Liability

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

2. Accounting Policies**Basis of accounting**

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

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

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

Fund accounting

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

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

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

Income recognition

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

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

LISTENING EAR (MERSEYSIDE)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR END 31ST MARCH 2025

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

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

Expenditure recognition

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

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

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

Tangible fixed Assets

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

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

Intangible fixed Assets

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

Website Costs	20% per annum straight line basis
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Cash and cash equivalents

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

Financial instruments

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

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

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

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

Basic financial assets

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

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

Basic financial liabilities

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

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

Derecognition of financial liabilities

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

Taxation

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

Pension

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

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

Employee benefits

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

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

Leases

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

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

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

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

Deferred Income

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

3. Income and endowments from

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
a. Donations and Legacies				
Donations	21,518	-	21,518	13,813
	=====	=====	=====	=====

In 2024 donations were unrestricted funds

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

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

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

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

In 2024 bank interest were unrestricted funds

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

In 2024 other income were unrestricted funds

4. Expenditure on Charitable Activities

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

a. Analysed as follows:

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

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

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

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

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

c. Particulars of employees:

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

	2025	2024
Charitable activities	91	90
Management and administration	6	9
	97	99
	=====	=====

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

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

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

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

	2025	2024
	£	£
Audit Services	5,950	5,250
	=====	=====

6. Tangible Fixed Assets

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

7. Intangible fixed assets

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

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

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

9. Creditors: amounts falling due within one year

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

10. Deferred Income

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

Deferred income represents income for activities in future accounting years.

11. Provisions for Liabilities

	2025	2024
	£	£
Clawback Contract Provision	3,000	-
	=====	=====

12. Financial instruments

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

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

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

2024	Intangible Fixed Assets	Tangible Fixed Assets	Net Assets	Total
Unrestricted Funds	£	£	£	£
General Fund	4,603	69,305	347,368	421,276
Designated Fund	-	-	340,414	340,414
	4,603	69,305	687,782	761,690
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
	-	385,099	21,263	406,362
Totals	4,603	454,404	709,045	1,168,052

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

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

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
	873,541	2,439,197	(2,551,048)	-	761,690
	=====	=====	=====	=====	=====

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

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

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

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

2024	Resources 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 Council Safer Communities Service	-	61,131	(51,609)	9,522
LCR Cares Digital Inclusion Fund	-	5,999	(2,380)	3,619
KMBC Youth Community Fund	-	1,357	(1,357)	-
Masonic Charitable Trust-EYC	7,307	9,695	(17,002)	-
National Lottery Community Fund	-	65,846	(65,846)	-
St Helens Domestic Abuse Partnership	-	30,000	(30,000)	-
	401,221	221,755	(216,614)	406,362
	=====	=====	=====	=====

LISTENING EAR (MERSEYSIDE)
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR END 31ST MARCH 2025

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

16. Remuneration of key management personnel

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

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

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

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

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

18. Cash generated from operations

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

19. Related Party Transactions

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

20. Post balance sheet event

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

21. Guarantees

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