

TLC: TALK, LISTEN, CHANGE

England & Wales · Charity number 512710

Details

Other names	GREATER MANCHESTER SOUTH RELATE COUNCIL, MANCHESTER MARRIAGE GUIDANCE COUNCIL, RELATE GREATER MANCHESTER SOUTH, RELATE G M S
Status	Registered
Legal form	Charitable company
Company number	01559314
Registered	1982-05-26
Register	View on the Charity Commission register

Contact

Address	Floor 5 Trafford House Chester Road Manchester
Phone	01618721100
Email	enquiries@talklistenchange.org.uk
Website	www.talklistenchange.org.uk

Activities

Objects: THE OBJECTS OF THE CENTRE ARE:TO PROMOTE, FOR THE BENEFIT OF THE PUBLIC, EMOTIONAL WELLBEING THROUGH ASSISTING PEOPLE WITH THE DEVELOPMENT AND MAINTENANCE OF POSITIVE INTERPERSONAL RELATIONSHIPS BY THE PROVISION OF HOLISTIC SUPPORT SERVICES (SUCH AS COUNSELLING, PARENTING COURSES, DOMESTIC ABUSE SERVICES, PEOPLE HELPING PEOPLE INITIATIVES AND FAMILY MEDIATION) WHICH ARE NOT NORMALLY PROVIDED IN A HOLISTIC OR CONSISTENT MANNER BY THE STATUTORY AUTHORITIES

Activities: TLC: Talk, Listen, Change provide a range of services in support of safe, healthy and happy relationships. These include: - counselling for children, young people, individual adults, couples and families- domestic abuse prevention programmes for perpetrators - mediation and separation services- community volunteering projects- partnership relationship-focussed projects

Classification

- **How:** Provides Human Resources, Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, Economic/community Development/employment
- **Who:** Children/young People, Elderly/old People, The General Public/mankind

Geography

- **Area of benefit:** MANCHESTER AND SALFORD, BOROUGHES OF TRAFFORD, STOCKPORT AND TAMESIDE
- Throughout England

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£4,679,000	£4,637,486	£624,442	134
2024-03-31	£4,326,714	£4,268,575	£582,928	132
2023-03-31	£4,446,465	£4,392,228	£524,789	134
2022-03-31	£3,149,689	£3,062,254	£470,552	108
2021-03-31	£2,061,165	£2,038,465	£383,117	87

Trustees

Name	Role	Appointed
Sarah Elizabeth Ingleby	Chair	2023-01-18
Adiba Sultan		2020-04-15
Alvin Raymode		2020-05-13
Barbara SHUTTLEWORTH		
Catherine Jowitt		2025-08-06
Chong Liu		2023-01-18
Gerard Drugan		2015-07-29
Grant Nicholas Lowe		2023-01-18
Jennifer Brearley		2025-08-06
Sabreen Ahsan		2025-08-06

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England & Wales - Charity number 512710

Accounts

Charity registration number 512710 (England and Wales)

Company registration number 01559314

TLC: TALK, LISTEN, CHANGE
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025



TLC: TALK, LISTEN, CHANGE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	S Ahsan J Brearley Dr G A Drugan C M Gaskell S E Ingleby C A Jowitt C Liu G N Lowe A Raymode B M Shuttleworth C J Spain A Sultan	(Appointed 6 August 2025) (Appointed 6 August 2025) (Appointed 6 August 2025)
Secretary	Mrs M Hill	
Charity number (England and Wales)	512710	
Company number	01559314	
Registered office	Floor 5, Trafford House Chester Road Manchester M32 0RS	
Auditor	Xeinadin Audit Limited First Floor, The Foundation Herons Way Chester Business Park Chester Cheshire CH4 9GB	
Bankers	Royal Bank of Scotland Plc Bolton Customer Service Centre PO Box 2027 Parklands De Havilland Way Horwich BL6 4YU	
Solicitors	Trowers & Hamblins LLP 55 Princess Street Manchester M2 4EW	

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TLC: TALK, LISTEN, CHANGE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their annual report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)".

Objectives and activities

Our charity's purposes as set out in the objects contained in the company's governing documents are to:

- benefit the public by the provision of integrated relationship support to provide safe, healthy and happy relationships; and
- to ensure our door is open to all who require our services regardless of means or background;

Our aims fully reflect the purposes that the charity was set up to further the provision of relationship support to all. We review our aims, objectives and activities each year. This review looks at what we achieved and the outcomes of our work in the previous 12 months. The review looks at the success of each key activity and the benefits they have brought to those groups of people we are set up to help.

The review also helps us ensure our aim, objectives and activities remained focused on our stated purposes. We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aim and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set out in the governing documents.

The history and focus of our work

TLC: Talk, Listen, Change was formed on 1st April 2017. Prior to this we used to be part of the national Relate Federation (since 1981) but back in 2016, with a growing range of services, our Board, our staff, our volunteers and other members all decided we could give better, more useful and integrated services as a wholly independent charity.

Our integrated package of relationship support is unique and provides an innovative and creative offer to both the people we work with and the communities in which they live.

How our activities deliver public benefit

- We deliver a range of integrated support, therapies and programmes of work which help improve emotional wellbeing and ensure safe, healthy and happy relationships. We believe that being surrounded by safe, healthy and happy relationships supports high levels of emotional wellbeing and increased personal resilience. We want all relationships to be as good as possible. Relationships should be nourished and sometimes everyone needs support to do this.

- We deliver services to people of all ages. We deliver services to individuals, couples, families and communities. We take a holistic approach to each person, tailoring support according to what they most want to achieve and the way in which they want to engage with us. We will pay attention to the specific needs of marginalised and/or minority groups and strive to best meet their needs. We will work with everyone; our starting point is always about getting to know and understand the person.

Relationships can be of any kind. It could be the relationship with yourself, the relationship with a partner or previous partner, with friends or family, with school or work or with the wider community. Individuals can approach us directly for support or can be referred by a professional agency they are already engaged with.

People can choose to access our services in a way which works for them. Our focus is on helping individuals increase their understanding of who they are and why, identifying how they need or want to change, enabling them to discover and build on their strengths and equip themselves with the skills to develop different ways of being and acting, for themselves and within the relationships that they have. People can work with us for a short time or over the longer term. Our door is always open if anyone wants to come back.

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TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Strategies for achieving aims and objectives

Our Strategic Priorities for 2024-2026 are:

- Diversify: Strategically review our income streams, partnerships and organisational structure, whilst incorporating sustainable practices and technology. Be ambitious and brave.
- Develop: Invest in our team and our systems to strengthen their foundation. Be constantly learning.
- Differentiate: Understand what makes us unique and leverage this through our marketing, communications and brand recognition. Celebrate who we are.
- Deepen: Expand our impact through co-design, data-driven decisions and high quality, equitable services. Focus on impact.
- Dedicate: Commit ourselves to living our values, through being an employer of choice and a strong ethical and trusted provider. Be true to our word.

Our values

We pride ourselves on being a value-based organisation. Our values are:

- Safe: championing safety, enriching lives.
- Authentic: honest voices, genuine action.
- Person Centred: empowering diversity, celebrating unity.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

We are committed to equality, diversity and inclusion (EDI) and have a specific EDI strategy which guides this work. EDI activities are overseen by our People Committee. We are proud of our three staff networks, for staff who identify in the LGBTQIA+ community, staff who are people of colour and staff with a disability.

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Significant activities and achievements against objectives

Our progress

Demand for our services continues to grow – this year we have helped just under 2,500 people through 15,500 sessions of support.

Our team have once again worked incredibly hard amidst an ever-changing financial and political landscape, remaining solidly focused on supporting people to achieve safe, healthy, happy relationships in all areas of their lives.

We've continued our existing services alongside winning new contracts and sourcing funding for innovation. We have also faced many challenges along the way, with more unsuccessful funding applications and stiffer competition than ever before. To counter this, we have appointed a wonderful Partnerships Director to help build relationships with our third sector colleagues, leading to many partnership bids and new opportunities for collaboration – because of course, we are always better together.

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TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Organisational highlights of the year included:

- New funding from Rayne Foundation and Masonic Charitable Foundation, as well as continued support from Zochonis Charitable Trust
- Contract wins to deliver two pilot programmes for young people – one a whole school approach to combatting Gender-Based Violence, and the second an educational preventative programme focused on Violence Against Women and Girls with TLC delivering specialist support. We reached just under 1000 young people through this work
- Winning a contract to deliver a counselling service in Nottinghamshire for victim-survivors of domestic abuse
- Securing social investment to supercharge the further growth of Now You're Talking, our 'profit with purpose' commercial counselling subsidiary
- Our work with children and young people using harm programme was featured in Closer Magazine. We have also been involved with filming for ITV and Channel 4 programmes, and Radio 5 Live, to discuss the work of TLC and specifically our Domestic Abuse service

We completed our most successful fundraising event so far – in May 2025, a group of 20 staff and supporters completed the Yorkshire 3 Peaks Challenge raising over £10,000 for TLC.

In conclusion

We anticipate another challenging yet exciting year to come, with the need for flexibility and innovation never greater. We're committed to continuing to do all we can to support safe, healthy, happy relationships in communities across the UK.

"You helped me realise the biggest and hardest thing - that I was hurting myself with my negativity, beating and blaming myself all the time. I didn't know how to put my foot on the brakes - I only knew how to dig the hook in deeper. I've learnt it's not my fault. Thankyou."

Adult participant, December 2024.

Financial review

The charity's principal sources of income during the year continued to be income earned from the delivery of counselling, wellbeing and relationship support services, together with individual client payments, grants and investment income. Total income for the year ended 31 March 2025 amounted to £4,679,000 (2024: £4,326,714), with the majority generated from charitable activities. Total expenditure for the year was £4,637,486 (2024: £4,268,575), resulting in a net surplus for the year of £41,514 (2024: £58,139).

The trustees undertook a review of the classification of income and expenditure in the prior year and identified that income arising from service delivery contracts had previously been incorrectly reported as restricted funds. These arrangements represent contracts for the provision of services and do not constitute restricted income under the Charities SORP. As a result, a prior year adjustment was made to reclassify income of £4,037,135 and expenditure of £4,125,194 to unrestricted funds, with a net deficit of £88,059 transferred from restricted funds to the unrestricted general fund. Comparative figures have been restated accordingly.

At 31 March 2025, total unrestricted funds stood at £624,442 (2024: £582,928). The trustees consider the charity's financial position to be stable, with sufficient unrestricted reserves to support ongoing operations and to provide resilience against short-term fluctuations in income.

Cash balances at the year end were £272,635 (2024: £536,561). The reduction in cash during the year primarily reflects the timing of receipts, movements in working capital and investment in fixed assets and deposits, rather than underlying financial weakness. The charity continues to closely monitor cash flow and liquidity.

The trustees remain focused on maintaining strong financial controls, diversifying income streams and ensuring that resources are applied effectively in furtherance of the charity's objectives.

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TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Reserves policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The Charity during the past years has built up reserves to safeguard the future of the service during these difficult times and where necessary to subsidise activities when public funding has diminished.

All aspects of both income and expenditure have been carefully studied and, where appropriate, action taken to reduce costs and maximise income. The financial position of the Charity was closely monitored throughout the year and reported on to the Trustees with total transparency so that any action could be quickly taken where necessary if a change of direction or cost cutting was required.

In order to make a judgment on the amount of reserve, the Trustees have considered the risks in respect of expenditure, unrestricted income, restricted income and where funds can only be realised by the disposal of a fixed asset. Trustees have also taken into consideration any external identified potential major risks to income and expenditure during the year under consideration.

Major risks

A risk assessment has been undertaken for the period 2024/25 and the following has been determined:

- Unrestricted Income: High risk due to longer term impact of Covid-19 and the cost of living crisis on charitable income, namely client payments, fundraising and events and schools-based counselling. However the funding received from relationships with Commissioners remain positive and low risk.
- Expenditure: Medium risk as budget has been remodelled to reflect current circumstances but the longer-term impact remains unclear.
- External environment: Medium risk due to changing resources in the public sector and longer-term funding availability

Our smart reserve policy is modelled on the following:

- 100% of redundancy costs if TLC: Talk, Listen, Change needed to make all staff redundant immediately.
- Lease liabilities for Trafford House capped at a 6 month notice period.
- 10% contingency - based on 10% of the current income - which would enable us to cover the cost of lost funding if needed.

TLC: Talk, Listen, Change is predicting income of £5,967,888 for 2025/26.

Based on this smart reserve model we should hold in reserve £839,055.

Current Reserves as of 31 March 2025 equal £624,442. This is a shortfall of £214,613 of our required reserve level. However, the 10% contingency is based on the future income levels not the current 2024/25 levels. This gap will be further closed with the addition of any surplus at the end of 2025/2026. A prediction of a surplus for 2025/26, which is based on the conservative budget, is £108,148 pre depreciation.

In future years any excess reserves will be used to:

- Invest in new service development
- Invest in replication of services into new geographical areas
- Invest in additional organisational resources

Reserves have been established in the past by:

- Tight control of expenditure in all areas.
- Successful fundraising
- Maximising interest income from a positive cash flow situation over many years.

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TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

The Board seek to maintain reserves by setting an achievable balanced budget for each financial year.

The policy and the calculation of level of reserves will be reviewed at least annually. The reserve figure stated will be checked after the production of the annual accounts, prior to budget setting and at year-end.

Reserves required are reviewed outside of this schedule if we are considering the application or use of a significant level of reserve.

The Trustees have worked closely with the management of the Charity and all are extremely satisfied with the current position.

We have continued to receive financial support from most local authorities in whose areas we work and we are very grateful to them for their support and encouragement. We also very much appreciate all those organisations, trusts and private individuals who continue to support our work financially and without whom we could not survive.

Structure, governance and management

The charity is a company limited by guarantee and is registered in England and Wales (company number 01559314). It is also registered with the Charity Commission (charity number 512710). The charity is governed by its Memorandum and Articles of Association.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

S Ahsan	(Appointed 6 August 2025)
J Brearley	(Appointed 6 August 2025)
Dr G A Drugan	
C M Gaskell	
S E Ingleby	
C A Jowitt	(Appointed 6 August 2025)
C Liu	
G N Lowe	
A Raymode	
B M Shuttleworth	
C J Spain	
A Sultan	
C M Blunt	(Resigned 20 May 2025)

Recruitment and appointment of trustees

Appointment of the Trustees is by election at the Annual General Meeting of the Charity. Additional Trustees to fill casual vacancies may be appointed by the Board during the year and their continuation is subject to election at the next AGM.

New Trustees are required to undergo an induction programme including an introduction to the objectives, scope and policies of the Charity, Charity Commission information and Trustee responsibilities.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

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TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Organisational structure

The Charity has a Board of Trustees, which delegates the day-to-day responsibility of the management and control of the Charity and its funds to its Chief Executive.

A scheme of delegation is in place and day to day responsibility for the provision of the services rest with the Chief Executive along with the Executive Leadership Team and Senior Leadership Team. The Chief Executive is responsible for ensuring that the charity delivers the services specified and that key performance indicators are met. The Senior Leadership Team has responsibility for the day to day operational management of the Charity, individual supervision of the staff team and also ensuring that the team continue to develop their skills and working practices in line with good practice.

The Chair, Vice Chair and Treasurer who sit on the Board of Trustees are elected at the Annual General Meeting. The Chief Executive, appointed by the Board of Trustees, is responsible to the Trustees and attends Board of Trustee meetings for discussion and approval of activities on a regular basis.

All expenditure is approved by the Board of Trustees either acting as a body in the case of major expenditure or through a scheme of delegations via the Chief Executive and the Trustees ensure that full accounting records are maintained with monthly production of statistics and management accounting records to ensure that all criteria for spending the funds of the Charity are fully met. Within the Charity there are a number of restricted funds relating to specific projects. The delegated authority to the Chief Executive ensures that these are managed on a day to day basis within the requirements of their restrictions and this is overseen by the Board of Trustees.

Remuneration policy

Our charity is committed to ensuring that remuneration for senior staff is fair, transparent, and aligned with our mission.

Senior staff are defined as members of our Executive Leadership Team who hold significant responsibility for strategic decision-making and operational delivery. Their pay is determined by the Board of Trustees, following a clear and robust process that considers:

- Market benchmarking against comparable roles within the third sector
- Skills, experience, and responsibilities required for the role
- Affordability within the charity's financial position
- Performance in delivering our charitable objectives

We review senior staff pay annually to ensure it remains appropriate and proportionate. All remuneration decisions are made by our Group People Committee (sub-committee of our Board) after discussion with our Group Finance Committee, and ultimately signed off by our main Board. This process is set out in our Group Scheme of Delegation.

Statement of trustees' responsibilities

The trustees, who are also the directors of TLC: Talk, Listen, Change 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 charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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

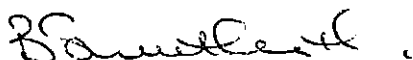
Auditor

In accordance with the company's articles, a resolution proposing that Xeinadin Audit Limited be reappointed as auditor of the company will be put at a General Meeting.

Disclosure of information to auditor

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The trustees' report was approved by the Board of Trustees.



B M Shuttleworth
Trustee

30 January 2026

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INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF TLC: TALK, LISTEN, CHANGE

Opinion

We have audited the financial statements of TLC: Talk, Listen, Change (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 notes to the financial statements, including 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, including its income and expenditure, 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, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the trustees' report for the financial year for which the financial statements are prepared, which includes the directors' report prepared for the purposes of company law, is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

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INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF TLC: TALK, LISTEN, CHANGE

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 which the Companies Act 2006 requires us to report to you if, in our opinion:

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

Responsibilities of trustees

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

Auditor's responsibilities for the audit of the financial statements

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

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

- Enquiry of management and those charged with governance around actual and potential litigation and claims;
- Reviewing minutes of meetings of those charged with governance;
- Performing audit work over the risk of management override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for bias;
- Enquiry of management and those charged with governance to identify any instances of non-compliance with laws and regulations.

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INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE MEMBERS OF TLC: TALK, LISTEN, CHANGE

The potential effect of these laws and regulations on the financial statements varies considerably.

Firstly, the Charity is subject to laws and regulations that directly affect the financial statements including financial reporting legislation (including related companies legislation), distributable profits legislation and taxation legislation and we assessed the extent of compliance with these laws and regulations as part of our procedures on the related financial statement items.

Secondly, the Charity is subject to many other laws and regulations where the consequence of non-compliance could have a material effect on amounts or disclosures in the financial statements, for instance the imposition of fines or litigation or the loss of the Charity's license to operate. Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the trustees and other management and inspection of regulatory and legal correspondence, if any. Therefore, if a breach of operational regulations is not disclosed to us or evident from relevant correspondence, an audit will not detect that breach.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

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

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an 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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Stephanie Baker BA(Hons) ACA (Senior Statutory Auditor)

For and on behalf of Xeinadin Audit Limited, Statutory Auditor

Chartered Accountants

First Floor, The Foundation

Hérons Way

Chester Business Park

Chester

Cheshire

CH4 9GB

30 January 2026

TLC: TALK, LISTEN, CHANGE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds 2025 £	Unrestricted funds 2024 as restated £
Income from:			
Donations and legacies	3	12,704	26,555
Charitable activities	4	4,635,256	4,272,236
Investment income	5	31,040	27,923
Total income		4,679,000	4,326,714
Expenditure on:			
Charitable activities	6	4,637,486	4,268,575
Total expenditure		4,637,486	4,268,575
Net income and movement in funds		41,514	58,139
Reconciliation of funds:			
Fund balances at 1 April 2024		582,928	524,789
Fund balances at 31 March 2025		624,442	582,928

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

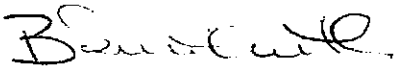
TLC: TALK, LISTEN, CHANGE

BALANCE SHEET

AS AT 31 MARCH 2025

		2025		2024 as restated	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	12		78,560		99,474
Investments	13		50,501		1
			<u>129,061</u>		<u>99,475</u>
Current assets					
Debtors	15	689,525		812,156	
Cash at bank and in hand		272,635		536,561	
		<u>962,160</u>		<u>1,348,717</u>	
Creditors: amounts falling due within one year	16	(371,861)		(730,367)	
Net current assets			<u>590,299</u>		<u>618,350</u>
Total assets less current liabilities			<u>719,360</u>		<u>717,825</u>
Creditors: amounts falling due after more than one year	17		(94,918)		(134,897)
Net assets			<u>624,442</u>		<u>582,928</u>
The funds of the charity					
Unrestricted funds	21		624,442		582,928
			<u>624,442</u>		<u>582,928</u>

The financial statements were approved by the trustees on 30 January 2026



B M Shuttleworth
Trustee

Company registration number 01559314 (England and Wales)

TLC: TALK, LISTEN, CHANGE

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Cash flows from operating activities					
Cash absorbed by operations	26		(171,997)		(1,670,344)
Investing activities					
Purchase of tangible fixed assets		(15,096)		(16,717)	
Purchase of subsidiaries		-		(1)	
Purchase of other investments		(50,500)		-	
Investment income received		31,040		27,923	
Net cash (used in)/generated from investing activities			(34,556)		11,205
Financing activities					
Repayment of borrowings		(24,743)		96,614	
Proceeds from new bank loans		-		144,000	
Repayment of bank loans		(32,630)		(131,530)	
Net cash (used in)/generated from financing activities			(57,373)		109,084
Net decrease in cash and cash equivalents			(263,926)		(1,550,055)
Cash and cash equivalents at beginning of year			536,561		2,086,616
Cash and cash equivalents at end of year			<u>272,635</u>		<u>536,561</u>

TLC: TALK, LISTEN, CHANGE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

TLC: Talk, Listen, Change is a private company limited by guarantee incorporated in England and Wales. The registered office is Floor 5, Trafford House, Chester Road, Manchester, M32 0RS.

1.1 Basis of preparation

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)". The charity is a Public Benefit Entity as defined by FRS 102.

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

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

1.2 Going concern

At the time of approving the financial statements, 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 financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Grants

Income from charitable activities includes income recognised as earned (as the related service is provided) under contract or where entitlement to grant funding is subject to specific performance conditions. Grant income included in this category provides funding to support programme activities and is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability. Income is deferred in respect of cash received relating to future expenditure.

Income from contracts and commissioned services

This income is included within individual client payments and contract client payments. This relates to amounts receivable for the provision of services to commissioners, local authorities and individual clients. This income represents consideration for services delivered and is classified as unrestricted income.

Income is recognised in the Statement of Financial Activities in the period in which the services are provided, in accordance with the terms of the relevant contracts. Where payments are received in advance of service delivery, the income is deferred and recognised as income in the period to which it relates.

Income is measured at the fair value of the consideration received or receivable. Any surplus arising from contract income is available to be applied in furtherance of the charity's general charitable objectives.

TLC: TALK, LISTEN, CHANGE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

Investment Income

Investment income is recognised when received and is comprised of interest from fixed asset investments and interest from bank accounts received.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Improvements to property	20% on cost
Plant and equipment	20% on reducing balance
Fixtures and fittings	33% on reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

A subsidiary is an entity controlled by the charity. Control is the power to govern the financial and operating policies of the entity so as to obtain benefits from its activities.

1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.9 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. Bank overdrafts are shown within borrowings in current liabilities.

TLC: TALK, LISTEN, CHANGE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.10 Financial instruments

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

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

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

Basic financial assets

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

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments 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.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

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

1.11 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 the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

TLC: TALK, LISTEN, CHANGE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

2 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 in TLC are reviewed on an ongoing basis by the trustees particularly the treasurer. 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.

There are not considered to be any key judgements in applying accounting policies or key sources of estimation uncertainty that need to be adopted by management or key management personnel.

3 Income from donations and legacies

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Donations and gifts	12,704	26,555

4 Income from charitable activities

	Support services 2025 £	Support services 2024 £
Individual client payments	50,934	126,554
Contract client payments	4,488,804	4,061,813
Grants	95,518	83,869
	<u>4,635,256</u>	<u>4,272,236</u>
Analysis by fund		
Unrestricted funds	<u>4,635,256</u>	<u>4,272,236</u>

TLC: TALK, LISTEN, CHANGE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

5 Income from investment income

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Deposit account interest	25,506	23,983
Interest receivable	5,534	3,940
	<u>31,040</u>	<u>27,923</u>

6 Expenditure on charitable activities

	Support services 2025 £	Support services 2024 £
Direct costs		
Staff costs	3,908,853	3,536,195
Depreciation and impairment	36,010	42,948
Charitable expenditure	457,588	475,058
	<u>4,402,451</u>	<u>4,054,201</u>
Share of support and governance costs (see note 7)		
Support	226,518	208,381
Governance	8,517	5,993
	<u>4,637,486</u>	<u>4,268,575</u>
Analysis by fund		
Unrestricted funds	<u>4,637,486</u>	<u>4,268,575</u>

7 Support costs allocated to activities

	Support services 2025 £	Total 2024 £
Management	225,251	207,475
Finance	1,268	906
Governance costs	8,518	5,993
	<u>235,037</u>	<u>214,374</u>

TLC: TALK, LISTEN, CHANGE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

8	Net movement in funds	2025	2024
		£	£
	The net movement in funds is stated after charging/(crediting):		
	Fees payable for the audit of the charity's financial statements	3,550	3,450
	Depreciation of owned tangible fixed assets	36,010	42,948
		<u> </u>	<u> </u>

9 Trustees

One of the trustees were reimbursed expenses during the year totalling £42 (2024: £0).

10 Employees

The average monthly number of employees during the year was:

	2025	2024
	Number	Number
All employees	134	132
	<u> </u>	<u> </u>

Employment costs

	2025	2024
	£	£
Wages and salaries	3,523,807	3,179,595
Social security costs	299,161	274,636
Other pension costs	85,885	81,964
	<u> </u>	<u> </u>
	3,908,853	3,536,195
	<u> </u>	<u> </u>

The number of employees whose annual remuneration was more than £60,000 is as follows:

	2025	2024
	Number	Number
£70,001 to £80,000	1	1
	<u> </u>	<u> </u>

Remuneration of key management personnel

The trustees consider key management personnel to be comprised of the Directors of Services, the Head of Business Intelligence, the Chief Executive Officer, the Director of Business Services and the Director of Development.

The total amount of employee benefits, including salaries, received by key management personnel was £375,847 (2024: £346,404).

11 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

TLC: TALK, LISTEN, CHANGE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

12 Tangible fixed assets

	Improvements to property	Plant and equipment	Fixtures and fittings	Total
	£	£	£	£
Cost				
At 1 April 2024	27,811	1,352	256,058	285,221
Additions	-	-	15,096	15,096
At 31 March 2025	27,811	1,352	271,154	300,317
Depreciation and impairment				
At 1 April 2024	25,211	1,351	159,185	185,747
Depreciation charged in the year	2,600	-	33,410	36,010
At 31 March 2025	27,811	1,351	192,595	221,757
Carrying amount				
At 31 March 2025	-	1	78,559	78,560
At 31 March 2024	2,601	1	96,872	99,474

13 Fixed asset investments

	Cash on deposit	Other investments	Total
	£	£	£
Cost or valuation			
At 1 April 2024	-	1	1
Additions	50,500	-	50,500
At 31 March 2025	50,500	1	50,501
Carrying amount			
At 31 March 2025	50,500	1	50,501
At 31 March 2024	-	1	1
Other investments comprise:	Notes	2025	2024
Investments in subsidiaries	14	£ 1	£ 1

TLC: TALK, LISTEN, CHANGE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

14 Subsidiaries

TLC: Talk, Listen, Change is the parent charity of Now You're Talking Therapy Limited, a wholly owned subsidiary. In accordance with the Companies Act 2006 and section 24.13 of FRS 102, the trustees have elected not to prepare consolidated financial statements on the basis that the subsidiary's turnover, expenditure, assets and liabilities are immaterial to the charity's overall financial position and performance.

These financial statements therefore present information for the charity alone. Separate company (parent charity) financial statements are required to be prepared by law.

Consolidated financial statements for the TLC Group are not prepared, as the subsidiary is considered immaterial for the purpose of giving a true and fair view.

Details of the charity's subsidiaries at 31 March 2025 are as follows:

Name of undertaking	Registered office	Nature of business	Class of shares held	% Held	
				Direct	Indirect
Now You're Talking Therapy Limited (Company number: 15452876)	Floor 5, Trafford House Chester Road, Stretford, Manchester, United Kingdom, M32 0RS	Social work activities	Ordinary	100.00	

The aggregate capital and reserves and the result for the year of subsidiaries excluded from consolidation was as follows:

Name of undertaking	Profit/(Loss)	Capital and Reserves
	£	£
Now You're Talking Therapy Limited (Company number: 15452876)	(14,536)	(14,536)

15 Debtors

Amounts falling due within one year:	2025	2024
	£	£
Trade debtors	260,864	658,592
Other debtors	149,254	16,040
Prepayments and accrued income	279,407	137,524
	<u>689,525</u>	<u>812,156</u>

TLC: TALK, LISTEN, CHANGE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

16 Creditors: amounts falling due within one year

	Notes	2025 £	2024 £
Bank loans	18	10,648	9,957
Other borrowings		29,284	47,369
Other taxation and social security		70,750	60,411
Deferred income	19	76,570	356,524
Trade creditors		98,269	223,882
Other creditors		25,790	19,631
Accruals		60,550	12,593
		<u>371,861</u>	<u>730,367</u>

17 Creditors: amounts falling due after more than one year

	Notes	2025 £	2024 £
Bank loans	18	1,578	34,899
Other borrowings		93,340	99,998
		<u>94,918</u>	<u>134,897</u>

18 Loans and overdrafts

	2025 £	2024 £
Bank loans	12,226	44,856
Other loans	122,624	147,367
	<u>134,850</u>	<u>192,223</u>
Payable within one year	39,932	57,326
Payable after one year	<u>94,918</u>	<u>134,897</u>

The charity has two outstanding secured loan facilities, comprising a fixed charge in favour of Key Fund Investments Limited (10 November 2025) in addition to a Bounce Back Loan and a floating charge in favour of Postcode Innovation Trust (30 June 2025). A previous fixed charge over property at 346 Chester Road, Cornbrook, granted to Williams & Glyn's Bank PLC, was satisfied on 23 July 2024. The loans are secured over the assets specified in the charge documents and are repayable in accordance with their contractual terms.

19 Deferred income

	2025 £	2024 £
Other deferred income	<u>76,570</u>	<u>356,524</u>

TLC: TALK, LISTEN, CHANGE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

19 Deferred income (Continued)

Deferred income is included in the financial statements as follows:

	2025	2024
	£	£
Deferred income is included within:		
Current liabilities	76,570	356,524
Movements in the year:		
Deferred income at 1 April 2024	356,524	2,035,255
Released from previous periods	(356,524)	(2,035,255)
Resources deferred in the year	76,570	356,524
Deferred income at 31 March 2025	76,570	356,524

Deferred income represents amounts received in advance of the period to which they relate. Income is deferred where conditions for recognition have not yet been met. During the year, income received in advance has been deferred, and amounts deferred in prior periods have been released to the Statement of Financial Activities as the charity becomes entitled to the income.

20 Retirement benefit schemes	2025	2024
Defined contribution schemes	£	£
Charge to profit or loss in respect of defined contribution schemes	85,885	81,964

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

21 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024	Incoming resources	Resources expended	At 31 March 2025
	£	£	£	£
General funds	582,928	4,679,000	(4,637,486)	624,442
Previous year:				
	At 1 April 2023	Incoming resources	Resources expended	At 31 March 2024
	£	£	£	£
General funds	524,789	4,326,714	(4,268,575)	582,928

TLC: TALK, LISTEN, CHANGE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

22 Operating lease commitments

Lessee

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2025	2024
	£	£
Within one year	38,958	38,958
Between two and five years	155,832	155,832
In over five years	29,218	68,176
	<u>224,008</u>	<u>262,966</u>

23 Related party transactions

Included within other debtors is a loan balance of £149,254 (2024: £nil) which is due from Now You're Talking Therapy Limited, a subsidiary to the Charity.

24 Post Balance Sheet Events

After the year end date Talk Listen Change merged with the following registered charities during 2025:

- Let's Talk Relationships
- The Relationship Therapy Centre
- Space Counselling
- The Family and Relationship Centre
- Relationship Counselling East Anglia
- Relationship Works
- Relationship Therapy North

These mergers took place during August 2025 and December 2025 at no cost and were registered with the Charity Commission.

In addition, after the balance sheet date, the following charges were registered at Companies House in respect of the charity:

- On 30 June 2025, a floating charge was created in favour of Postcode Innovation Trust.
- On 10 November 2025, a fixed charge was created in favour of Key Fund Investments Limited.

These charges were registered after the balance sheet date but before the financial statements were authorised for issue. They represent non-adjusting post balance sheet events and have not been reflected in the amounts recognised in the financial statements at 31 March 2025.

TLC: TALK, LISTEN, CHANGE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

25 Prior year adjustments

In the prior year, income and expenditure relating to service delivery contracts was incorrectly classified as restricted funds. These contracts represent income earned from the provision of services and do not constitute restricted income, as the funds were received in exchange for services delivered and were not subject to donor imposed restrictions as defined by the Charities SORP.

As a result, a prior year adjustment has been made to reclassify these balances from restricted funds to unrestricted general funds.

The adjustment resulted in the reclassification of income of £4,037,135 and expenditure of £4,125,194, with the net deficit of £88,059 previously included within restricted funds transferred to unrestricted general funds.

Comparative figures have been restated accordingly.

26 Cash absorbed by operations	2025 £	2024 £
Surplus for the year	41,514	58,139
Adjustments for:		
Investment income recognised in statement of financial activities	(31,040)	(27,923)
Depreciation and impairment of tangible fixed assets	36,010	42,948
Movements in working capital:		
Decrease/(increase) in debtors	122,631	(115,639)
(Decrease)/increase in creditors	(61,158)	50,862
(Decrease) in deferred income	(279,954)	(1,678,731)
Cash absorbed by operations	<u>(171,997)</u>	<u>(1,670,344)</u>

27 Analysis of changes in net funds

	At 1 April 2024 £	Cash flows At 31 March 2025 £	
Cash at bank and in hand	536,561	(263,926)	272,635
Loans falling due within one year	(57,326)	17,394	(39,932)
Loans falling due after more than one year	(134,897)	39,979	(94,918)
	<u>344,338</u>	<u>(206,553)</u>	<u>137,785</u>

TLC: TALK, LISTEN, CHANGE

England & Wales - Charity number 512710

Accounts

REGISTERED COMPANY NUMBER: 01559314 (England and Wales)
REGISTERED CHARITY NUMBER: 512710

**Report of the Trustees and
Financial Statements for the Year Ended 31 March 2024
for
TLC: TALK, LISTEN, CHANGE**

**Xeinadin Audit Limited
116 Duke Street
Liverpool
England
L1 5JW**

TLC: TALK, LISTEN, CHANGE

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for the Year Ended 31 March 2024**

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TLC: TALK, LISTEN, CHANGE

**Report of the Trustees
for the Year Ended 31 March 2024**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

TLC: TALK, LISTEN, CHANGE

Report of the Trustees for the Year Ended 31 March 2024

OBJECTIVES AND ACTIVITIES

Objectives and activities

Purposes and Aims

Our charity's purposes as set out in the objects contained in the company's governing documents are to:

- benefit the public by the provision of integrated relationship support to provide safe, healthy and happy relationships; and
- to ensure our door is open to all who require our services regardless of means or background;

Our aims fully reflect the purposes that the charity was set up to further the provision of relationship support to all.

We review our aims, objectives and activities each year. This review looks at what we achieved and the outcomes of our work in the previous 12 months. The review looks at the success of each key activity and the benefits they have brought to those groups of people we are set up to help.

The review also helps us ensure our aim, objectives and activities remained focused on our stated purposes. We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aim and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set out in the governing documents.

The history and focus of our work

TLC: Talk, Listen, Change was formed on 1st April 2017. Prior to this we used to be part of the national Relate Federation (since 1981) but back in 2016, with a growing range of services, our Board, our staff, our volunteers and other members all decided we could give better, more useful and integrated services as a wholly independent charity.

Our integrated package of relationship support is unique and provides an innovative and creative offer to both the people we work with and the communities in which they live.

How our activities deliver public benefit

- We deliver a range of integrated support, therapies and programmes of work which help improve emotional wellbeing and ensure safe, healthy and happy relationships. We believe that being surrounded by safe, healthy and happy relationships supports high levels of emotional wellbeing and increased personal resilience. We want all relationships to be as good as possible. Relationships should be nourished and sometimes everyone needs support to do this.

- We deliver services to people of all ages. We deliver services to individuals, couples, families and communities. We take a holistic approach to each person, tailoring support according to what they most want to achieve and the way in which they want to engage with us. We will pay attention to the specific needs of marginalised and/or minority groups and strive to best meet their needs. We will work with everyone; our starting point is always about getting to know and understand the person.

Relationships can be of any kind. It could be the relationship with yourself, the relationship with a partner or previous partner, with friends or family, with school or work or with the wider community. Individuals can approach us directly for support or can be referred by a professional agency they are already engaged with.

TLC: TALK, LISTEN, CHANGE

Report of the Trustees for the Year Ended 31 March 2024

People can choose to access our services in a way which works for them. Our focus is on helping individuals increase their understanding of who they are and why, identifying how they need or want to change, enabling them to discover and build on their strengths and equip themselves with the skills to develop different ways of being and acting, for themselves and within the relationships that they have. People can work with us for a short time or over the longer term. Our door is always open if anyone wants to come back.

Our strategy

Our Strategic Priorities for 2024-2026 are :

- **Diversify** : Strategically review our income streams , partnerships and organisational structure , whilst incorporating sustainable practices and technology . Be ambitious and brave.
- **Develop** : Invest in our team and our systems to strengthen their foundation . Be constantly learning.
- **Differentiate** : Understand what makes us unique and leverage this through our marketing , communications and brand recognition . Celebrate who we are.
- **Deepen** : Expand our impact through co-design , data-driven decisions and high quality , equitable services. Focus on impact.
- **Dedicate** : Commit ourselves to living our values , through being an employer of choice and a strong ethical and trusted provider . Be true to our word.

Our values

We pride ourselves on being a value-based organisation . Our values are :

- **Safe** : championing safety , enriching lives.
- **Authentic** : honest voices , genuine action.
- **Person Centred** : empowering diversity , celebrating unity.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

We are committed to equality , diversity and inclusion (EDI) and have a specific EDI strategy which guides this work . EDI activities are overseen by our People Committee . We are proud of our three staff networks , for staff who identify in the LGBTQIA+ community , staff who are people of colour and staff with a disability.

TLC: TALK, LISTEN, CHANGE

Report of the Trustees for the Year Ended 31 March 2024

STRATEGIC REPORT

Achievement and performance Our progress and achievements

During the past year we have helped 2,000 people through 13,000 sessions of support.

Our teams and those using our services have together achieved some incredible outcomes this year - making steps towards safe, healthy, happy relationships in a wide range of ways.

We've supported adults and young people to reduce their use of harmful behaviours towards others - and supported those who have been on the receiving end of this behaviour. We've helped people improve their own mental and emotional wellbeing, we've helped couples struggling with their relationship post-cancer, and we've facilitated amicable separation for others whose relationships have come to an end.

In line with our organisational values, we have tried our best to make every interaction safe, authentic and person-centred.

Organisational highlights of the year included:

- New and extended local authority domestic abuse / perpetrator services contracts across Greater Manchester, Cheshire West and Chester and Northumbria
- Our involvement as delivery partner in Greater Manchester's new Domestic Abuse Prevention Order (DAPO) pilot
- Winning our first NHS contract for our Therapy and Wellbeing Service - the delivery of Safe Zones (mental health support for young people) in Stockport
- The launch of Now You're Talking, our 'profit with purpose' commercial counselling subsidiary operating nationwide
- The expansion of our family mediation services into Cheshire and Merseyside, widening access to legal aid funded support for separating parents.

- Publication of the Greater Manchester Combined Authority's evaluation of our behaviour change programmes, demonstrating some excellent outcomes including 80% decrease in psychological abuse and 78% decrease in emotional abuse amongst adults, and 74% improved mental wellbeing and 70% reduced conduct problems amongst young people.
- Being featured on Radio 4's File on Four programme, "The Trouble with Parenting" for our work with young people using harm.

- Delivery of our second fundraising skydive, with participants raising over £2,000 for TLC.
- Michelle, our CEO, being shortlisted for a Third Sector award in the Charity CEO category - though she didn't win, attending the event and the surrounding publicity gave us good exposure both locally and nationally.

Earlier in the year we were a signatory on Respect's renewed Call to Action, continuing to lobby government for a comprehensive, cross-government, cross-system approach to perpetrators of domestic abuse. We also signed a letter regarding the impacts of the riots, calling for clarity from government on their strategy around holding rioters to account, alongside the response to perpetrators.

Michelle was selected as VCSE representative on the NHS Greater Manchester People and Culture Committee - a good opportunity to champion our sector amongst public sector colleagues working within the health system. She also graduated as a Fellow of the international Acumen Academy, having completed an intensive programme for social entrepreneurs building solutions to poverty as moral leaders.

TLC: TALK, LISTEN, CHANGE

Report of the Trustees for the Year Ended 31 March 2024

Voice and Influence

We have spent time specifically focusing on strengthening our offer to people from LGBTQIA+ communities, refining our programme and working with staff and participants with lived experience to both challenge and support this work. As a result we have redesigned our promotional materials for our programmes with a focus on inclusivity to ensure we reach more people. Staff are taking an increasing lead on delivering internal peer learning as well, with two recent sessions on Neurodiversity oversubscribed with hugely positive feedback and more being planned.

We continue our membership of / contributions to:

- Respect Accredited Members Forum
- Respect CEO's Group
- Respect / Safe Lives Action on Perpetrators monthly call
- All Party Parliamentary Group on Perpetrators.
- Emotional Health Alliance.

In conclusion

As we look to 2025 we anticipate another year of turmoil and change. However, we're continuously encouraged by our wonderful staff team and all they do - and so strongly and robustly supported by our Board of Trustees. We see opportunity in every challenge, and while we know there will be many difficult decisions awaiting us in the new year we believe we are well positioned to cope with whatever lies ahead, driven by our commitment to safe, healthy, happy relationships.

"Can I just say thank you again for the last 20 weeks, you have honestly helped more than any other support worker... that I've had because you've help me understand the angry side of me. So yes, thank you again. I am looking forward to learning more and changing more with (TLC)."

Adult participant, March 2024.

Financial review

Financial position

The accounts for the year ended 31 March 2024 show a surplus of income over expenditure of £58,139 compared to £54,237 in the previous year. The Trustees consider the outcome for the year ended 31 March 2024 to be satisfactory.

TLC: TALK, LISTEN, CHANGE

Report of the Trustees for the Year Ended 31 March 2024

STRATEGIC REPORT

Principal risks and uncertainties

The major risks to which the organisation is exposed are reviewed regularly and the financial risks are incorporated into the reserves policy. The Trustees have carried out such a review and they have identified a number of risks, the most potentially serious of which are:

- i. Loss of income from funding bodies, i.e. local authorities, trusts.
- ii. Rapid changes among our expanding, experienced management and administrative staff team.
- iii. A reduction in the practitioner workforce during a time of service growth.
- iv. A reduction in the guidance and momentum provided by the Board of Trustees.

All these risks can also be seen as opportunities. These and lesser risks have been considered and avoiding measures and mitigations are included in the Strategic and Business Plan for the Charity. This is updated each year and monitored by the Chief Executive Officer and the Board of Trustees.

TLC: TALK, LISTEN, CHANGE

Report of the Trustees for the Year Ended 31 March 2024

STRATEGIC REPORT

Financial and risk management objectives and policies Reserves Policy

The Charity during the past years has built up reserves to safeguard the future of the service during these difficult times and where necessary to subsidise activities when public funding has diminished.

All aspects of both income and expenditure have been carefully studied and, where appropriate, action taken to reduce costs and maximise income. This is especially relevant as we begin to navigate what society looks like after the Covid pandemic, and during a cost of living crisis. The financial position of the Charity was closely monitored throughout the year and reported on to the Trustees with total transparency so that any action could be quickly taken where necessary if a change of direction or cost cutting was required.

In order to make a judgment on the amount of reserve, the Trustees have considered the risks in respect of expenditure, unrestricted income, restricted income and where funds can only be realised by the disposal of a fixed asset. Trustees have also taken into consideration any external identified potential major risks to income and expenditure during the year under consideration.

A risk assessment has been undertaken for the period 2024/25 and the following has been determined:

- **Unrestricted Income:** High risk due to longer term impact of Covid-19 and the cost of living crisis on charitable income, namely client payments, fundraising and events and schools-based counselling.
- **Restricted Income:** Low Risk as relationships with Commissioners remain positive
- **Expenditure:** Medium risk as budget has been remodelled to reflect current circumstances but the longer-term impact remains unclear.
- **External environment:** Medium risk due to changing resources in the public sector and longer-term funding availability.

Our smart reserve policy is modelled on the following:

- 100% of redundancy costs if TLC: Talk, Listen, Change needed to make all staff redundant immediately.
- Lease liabilities for Trafford House capped at a 6 month notice period.
- 10% contingency - based on 10% of the current income - which would enable us to cover the cost of lost funding if needed.

TLC: Talk, Listen, Change is predicting income of £4,582,224 2024/25.

Based on this smart reserve model we should hold in reserve £708,018.

Current Reserves as of 31 March 2024 equal £582,928. This is a shortfall of £125,090 of our required reserve level. However, the 10% contingency is based on the future income levels not the current 2024/25 levels. This gap will be further closed with the addition of any surplus at the end of 2024/2025. A prediction of a surplus for 2024/25, which is based on the conservative budget, is £44,655 pre depreciation.

In future years any excess reserves will be used to:

- Invest in new service development
- Invest in replication of services into new geographical areas
- Invest in additional organisational resources

TLC: TALK, LISTEN, CHANGE

Report of the Trustees for the Year Ended 31 March 2024

STRATEGIC REPORT

Reserves have been established in the past by:

- Tight control of expenditure in all areas.
- Successful fundraising
- Maximising interest income from a positive cash flow situation over many years.

The Board seek to maintain reserves by setting an achievable balanced budget for each financial year.

The policy and the calculation of level of reserves will be reviewed at least annually. The reserve figure stated will be checked after the production of the annual accounts, prior to budget setting and at year-end.

Reserves required are reviewed outside of this schedule if we are considering the application or use of a significant level of reserve.

The Trustees have worked closely with the management of the Charity and all are extremely satisfied with the current position.

We have continued to receive financial support from most local authorities in whose areas we work and we are very grateful to them for their support and encouragement. We also very much appreciate all those organisations, trusts and private individuals who continue to support our work financially and without whom we could not survive.

The Charity's current policy concerning the payment of trade creditors is to follow the CBI's Prompt Payers Code (copies are available from the CBI, Centre Point, 103 New Oxford Street, London WC1A 1DU).

The Charity's current policy therefore concerning the payment of trade creditors is to:

- settle the terms of payment with suppliers when agreeing the terms of each transaction;
- ensure that suppliers are made aware of the terms of payment by inclusion of the relevant terms in contracts; and
- pay in accordance with the Charity's contractual and other legal obligations;

TLC: TALK, LISTEN, CHANGE

Report of the Trustees for the Year Ended 31 March 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Charity has a Board of Trustees, which delegates the day-to-day responsibility of the management and control of the Charity and its funds to its Chief Executive.

A scheme of delegation is in place and day to day responsibility for the provision of the services rest with the Chief Executive along with the Executive Leadership Team and Senior Leadership Team. The Chief Executive is responsible for ensuring that the charity delivers the services specified and that key performance indicators are met. The Senior Leadership Team has responsibility for the day to day operational management of the Charity, individual supervision of the staff team and also ensuring that the team continue to develop their skills and working practices in line with good practice.

The Chair, Vice Chair and Treasurer who sit on the Board of Trustees are elected at the Annual General Meeting. The Chief Executive, appointed by the Board of Trustees, is responsible to the Trustees and attends Board of Trustee meetings for discussion and approval of activities on a regular basis.

All expenditure is approved by the Board of Trustees either acting as a body in the case of major expenditure or through a scheme of delegations via the Chief Executive and the Trustees ensure that full accounting records are maintained with monthly production of statistics and management accounting records to ensure that all criteria for spending the funds of the Charity are fully met. Within the Charity there are a number of restricted funds relating to specific projects. The delegated authority to the Chief Executive ensures that these are managed on a day to day basis within the requirements of their restrictions and this is overseen by the Board of Trustees.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
01559314 (England and Wales)

Registered Charity number
512710

Registered office

Trustees

Dr G A Drugan
Mr C M Gaskell
Mr K Mitchell (resigned 25.7.23)
Mr A Raymode
Mrs M A Shannon (resigned 7.12.23)
Mrs B M Shuttleworth
Mr J B Sless (resigned 7.12.23)
Mrs A Sultan
Ms C M Blunt
Mr G N Lowe
Mrs S E Ingleby
Miss C J Spain
Miss C Liu
Ms R Tarafder (resigned 18.10.23)

Appointment of the Trustees is by election at the Annual General Meeting of the Charity. Additional Trustees to fill casual vacancies may be appointed by the Board during the year and their continuation is subject to election at the next AGM.

New Trustees are required to undergo an induction programme including an introduction to the objectives, scope and policies of the Charity, Charity Commission information and Trustee responsibilities.

TLC: TALK, LISTEN, CHANGE

Report of the Trustees for the Year Ended 31 March 2024

REFERENCE AND ADMINISTRATIVE DETAILS

Company Secretary

Mrs M Hill

Auditors

Xeinadin Audit Limited

116 Duke Street

Liverpool

England

L1 5JW

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of TLC: TALK, LISTEN, CHANGE for the purposes of company law) are responsible for preparing the Report of the Trustees 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 and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity 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 charitable company will continue in business.

The trustees are responsible for keeping 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.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

Members of the Board of Trustees

Members of the Board of Trustees, who are directors for the purpose of company law and trustees for the purpose of charity law, who served during the year and up to the date of this report are set out on page 9.

In accordance with company law, as the company's directors, we certify that:

- so far as we are aware, there is no relevant audit information of which the company's auditors are unaware; and
- as the directors of the company we have taken all the steps that we ought to have taken in order to make ourselves aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

AUDITORS

The auditors, Xeinadin Audit Limited, will be proposed for re-appointment at the forthcoming Annual General Meeting.

TLC: TALK, LISTEN, CHANGE

**Report of the Trustees
for the Year Ended 31 March 2024**

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 21/2/2024 and signed on the board's behalf by:



Mrs B M Shuttleworth - Trustee

**Report of the Independent Auditors to the Members of
TLC: TALK, LISTEN, CHANGE**

Opinion

We have audited the financial statements of TLC: TALK, LISTEN, CHANGE (the 'charitable company') for the year ended 31 March 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and 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 (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, including its income and expenditure, 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 Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company 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 charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether 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 the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

**Report of the Independent Auditors to the Members of
TLC: TALK, LISTEN, CHANGE**

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

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

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

**Report of the Independent Auditors to the Members of
TLC: TALK, LISTEN, CHANGE**

Our 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 a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- We enquired of management and those charged with governance, which included obtaining and reviewing supporting documentation, concerning the charity's policies and procedures relating to:
 - Identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance;
 - Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected, or alleged fraud;
 - The internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.
- We inspected the minutes of meetings of those charged with governance.
- We obtained an understanding of the legal and regulatory framework that the charity operates in, focusing on those laws and regulations that had a material effect on the financial statements or that had a fundamental effect on the operations of the charity from our professional and sector experience.
- We communicated applicable laws and regulations throughout the audit team and remained alert to any indications of non-compliance throughout the audit.
- We reviewed any reports made to regulators.
- We reviewed the financial statement disclosures and tested these to supporting documentation to assess compliance with applicable laws and regulations.
- We performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.
- In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments, assessed whether the judgements made in making accounting estimates are indicative of a potential bias and tested significant transactions that are unusual or those outside the normal course of business.


Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud often involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

**Report of the Independent Auditors to the Members of
TLC: TALK, LISTEN, CHANGE**

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Andrew James Taylor, (Senior Statutory Auditor)
for and on behalf of Xeinadin Audit Limited
116 Duke Street
Liverpool
England
L1 5JW

Date:12/12/2024

TLC: TALK, LISTEN, CHANGE

Statement of Financial Activities
for the Year Ended 31 March 2024

	Notes	Unrestricted fund £	Restricted fund £	31.3.24 Total funds £	31.3.23 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	26,555	-	26,555	2,107
Charitable activities	4				
Charitable		235,101	4,037,135	4,272,236	4,441,051
Investment income	3	27,923	-	27,923	3,307
Total		<u>289,579</u>	<u>4,037,135</u>	<u>4,326,714</u>	<u>4,446,465</u>
EXPENDITURE ON					
Charitable activities	5				
Charitable		143,381	4,125,194	4,268,575	4,392,228
NET INCOME/(EXPENDITURE)		146,198	(88,059)	58,139	54,237
RECONCILIATION OF FUNDS					
Total funds brought forward		436,730	88,059	524,789	470,552
TOTAL FUNDS CARRIED FORWARD		<u>582,928</u>	<u>-</u>	<u>582,928</u>	<u>524,789</u>

The notes form part of these financial statements

TLC: TALK, LISTEN, CHANGE

Balance Sheet
31 March 2024

	Notes	Unrestricted fund £	Restricted fund £	31.3.24 Total funds £	31.3.23 Total funds £
FIXED ASSETS					
Tangible assets	11	99,473	-	99,473	125,705
Investments	12	1	-	1	-
		<u>99,474</u>	<u>-</u>	<u>99,474</u>	<u>125,705</u>
CURRENT ASSETS					
Debtors	13	812,157	-	812,157	696,517
Cash at bank and in hand		378,715	157,846	536,561	2,086,616
		<u>1,190,872</u>	<u>157,846</u>	<u>1,348,718</u>	<u>2,783,133</u>
CREDITORS					
Amounts falling due within one year	14	(572,521)	(157,846)	(730,367)	(2,341,124)
		<u>618,351</u>	<u>-</u>	<u>618,351</u>	<u>442,009</u>
NET CURRENT ASSETS					
		<u>717,825</u>	<u>-</u>	<u>717,825</u>	<u>567,714</u>
CREDITORS					
Amounts falling due after more than one year	15	(134,897)	-	(134,897)	(42,925)
		<u>582,928</u>	<u>-</u>	<u>582,928</u>	<u>524,789</u>
NET ASSETS/(LIABILITIES)					
FUNDS					
Unrestricted funds	18			582,928	436,730
Restricted funds				-	88,059
TOTAL FUNDS				<u>582,928</u>	<u>524,789</u>

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 12/12/2024 and were signed on its behalf by:


Mrs B M Shuttleworth - Trustee

The notes form part of these financial statements

TLC: TALK, LISTEN, CHANGE

**Cash Flow Statement
for the Year Ended 31 March 2024**

	Notes	31.3.24 £	31.3.23 £
Cash flows from operating activities			
Cash generated from operations	1	(1,653,128)	1,314,346
Interest paid		(17,217)	(17,290)
Net cash (used in)/provided by operating activities		(1,670,345)	1,297,056
Cash flows from investing activities			
Purchase of tangible fixed assets		(16,717)	(35,724)
Purchase of fixed asset investments		(1)	-
Interest received		27,923	3,307
Net cash provided by/(used in) investing activities		11,205	(32,417)
Cash flows from financing activities			
New loans in year		144,000	-
Loan repayments in year		(34,915)	(39,435)
Net cash provided by/(used in) financing activities		109,085	(39,435)
Change in cash and cash equivalents in the reporting period		(1,550,055)	1,225,204
Cash and cash equivalents at the beginning of the reporting period		2,086,616	861,412
Cash and cash equivalents at the end of the reporting period		536,561	2,086,616

The notes form part of these financial statements

TLC: TALK, LISTEN, CHANGE

**Notes to the Cash Flow Statement
for the Year Ended 31 March 2024**

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.3.24	31.3.23
	£	£
Net income for the reporting period (as per the Statement of Financial Activities)	58,139	54,237
Adjustments for:		
Depreciation charges	42,948	50,148
Interest received	(27,923)	(3,307)
Interest paid	17,217	17,290
(Increase)/decrease in debtors	(115,640)	778,489
(Decrease)/increase in creditors	(1,627,869)	417,489
Net cash (used in)/provided by operations	(1,653,128)	1,314,346

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.23	Cash flow	At 31.3.24
	£	£	£
Net cash			
Cash at bank and in hand	2,086,616	(1,550,055)	536,561
	<u>2,086,616</u>	<u>(1,550,055)</u>	<u>536,561</u>
Debt			
Debts falling due within 1 year	(40,214)	(17,112)	(57,326)
Debts falling due after 1 year	(42,925)	(91,972)	(134,897)
	<u>(83,139)</u>	<u>(109,084)</u>	<u>(192,223)</u>
Total	<u>2,003,477</u>	<u>(1,659,139)</u>	<u>344,338</u>

The notes form part of these financial statements

TLC: TALK, LISTEN, CHANGE

Notes to the Financial Statements for the Year Ended 31 March 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

Critical accounting judgements and key sources of estimation uncertainty

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Improvements to property	- 20% on cost
Plant and machinery	- 20% on reducing balance
Fixtures and fittings	- 10% on reducing balance

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

TLC: TALK, LISTEN, CHANGE

**Notes to the Financial Statements – continued
for the Year Ended 31 March 2024**

1. ACCOUNTING POLICIES - continued

Going concern

At the time of approving the financial statements, 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 financial statements.

The charitable company is robust and has a strong financial position, with net assets of £583k and cash reserves of £537k at 31st March 2024.

Having taken into consideration the impact of the interruption to the charitable company following the Covid-19 pandemic and adjusting the financial projections accordingly, at the time of approving the financial statements the directors have a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. Thus the directors continue to adopt the going concern basis of accounting in preparing the financial statements.

2. DONATIONS AND LEGACIES

	31.3.24	31.3.23
	£	£
Donations	26,555	2,107
	<u>26,555</u>	<u>2,107</u>

3. INVESTMENT INCOME

	31.3.24	31.3.23
	£	£
Deposit account interest	3,940	3,307
Curr asset inv income	23,983	-
	<u>27,923</u>	<u>3,307</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	Activity	31.3.24	31.3.23
		£	£
Individual Client Payments	Charitable	126,554	139,229
Contract Client Payments	Charitable	4,061,813	4,059,377
Grants	Charitable	83,869	242,445
		<u>4,272,236</u>	<u>4,441,051</u>

TLC: TALK, LISTEN, CHANGE

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 6) £	Totals £
Charitable	4,052,054	216,521	4,268,575

6. SUPPORT COSTS

	Management £	Finance £	Governance costs £	Totals £
Charitable	209,622	906	5,993	216,521

Support costs, included in the above, are as follows:

	31.3.24	31.3.23
	Charitable £	Total activities £
Trustees' remuneration etc	853	326
Wages	168,286	173,127
Social security	13,732	13,123
Pensions	4,098	3,724
Rates and water	146	106
Insurance	1,238	1,055
Light and heat	112	215
Telephone	1,100	1,515
Postage and stationery	333	355
Advertising	2,736	1,507
Sundries	2,557	1,757
Staff Expenses	3,631	5,801
Repairs and renewals	553	534
Rent	3,958	3,730
Legal and Professional	213	385
Development costs	-	2,466
Computer costs	3,929	2,374
Depreciation of tangible and heritage assets	2,147	2,507
Bank charges	906	910
Auditors' remuneration	3,450	4,139
Accountancy fees	2,543	6,471
	<u>216,521</u>	<u>226,127</u>

TLC: TALK, LISTEN, CHANGE

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

7. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.3.24	31.3.23
	£	£
Auditors' remuneration	3,450	4,139
Depreciation - owned assets	42,949	50,149
	<u> </u>	<u> </u>

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Trustees' expenses

	31.3.24	31.3.23
	£	£
Trustees' expenses	853	326
	<u> </u>	<u> </u>

9. STAFF COSTS

	31.3.24	31.3.23
	£	£
Wages and salaries	3,365,711	3,462,543
Social security costs	274,636	262,457
Other pension costs	81,964	74,474
	<u>3,722,311</u>	<u>3,799,474</u>

The average monthly number of employees during the year was as follows:

	31.3.24	31.3.23
All employees	<u>132</u>	<u>134</u>

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	31.3.24	31.3.23
£60,001 - £70,000	-	1
£70,001 - £80,000	1	-
	<u> </u>	<u> </u>
	<u>1</u>	<u>1</u>

The trustees consider key management personnel to be comprised of the Directors of Services, the Head of Business Intelligence, the Chief Executive Officer, the Director of Business Services and the Director of Development.

The total amount of employee benefits, including salaries, received by key management personnel was £346,404 (2023: £290,751).

TLC: TALK, LISTEN, CHANGE

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2,107	-	2,107
Charitable activities			
Charitable	247,178	4,193,873	4,441,051
Investment income	3,307	-	3,307
Total	<u>252,592</u>	<u>4,193,873</u>	<u>4,446,465</u>
EXPENDITURE ON			
Charitable activities			
Charitable	<u>121,553</u>	<u>4,270,675</u>	<u>4,392,228</u>
NET INCOME/(EXPENDITURE)	131,039	(76,802)	54,237
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>305,691</u>	<u>164,861</u>	<u>470,552</u>
TOTAL FUNDS CARRIED FORWARD	<u>436,730</u>	<u>88,059</u>	<u>524,789</u>

11. TANGIBLE FIXED ASSETS

	Improvements to property £	Plant and machinery £	Fixtures and fittings £	Totals £
COST				
At 1 April 2023	27,811	1,352	239,341	268,504
Additions	-	-	16,717	16,717
At 31 March 2024	<u>27,811</u>	<u>1,352</u>	<u>256,058</u>	<u>285,221</u>
DEPRECIATION				
At 1 April 2023	19,649	1,351	121,799	142,799
Charge for year	5,563	-	37,386	42,949
At 31 March 2024	<u>25,212</u>	<u>1,351</u>	<u>159,185</u>	<u>185,748</u>
NET BOOK VALUE				
At 31 March 2024	<u>2,599</u>	<u>1</u>	<u>96,873</u>	<u>99,473</u>
At 31 March 2023	<u>8,162</u>	<u>1</u>	<u>117,542</u>	<u>125,705</u>

TLC: TALK, LISTEN, CHANGE

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

12. FIXED ASSET INVESTMENTS

	Shares in group undertakings £
MARKET VALUE	
Additions	1
NET BOOK VALUE	
At 31 March 2024	1
At 31 March 2023	-

There were no investment assets outside the UK.

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.24 £	31.3.23 £
Trade debtors	658,593	568,097
Other debtors	16,040	3,475
Prepayments and accrued income	137,524	124,945
	<u>812,157</u>	<u>696,517</u>

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.24 £	31.3.23 £
Bank loans and overdrafts (see note 16)	9,957	8,873
Other loans (see note 16)	47,369	31,341
Trade creditors	223,883	38,225
Social security and other taxes	60,411	69,170
Other creditors	19,631	32,732
Accruals and deferred income	369,116	2,160,783
	<u>730,367</u>	<u>2,341,124</u>

TLC: TALK, LISTEN, CHANGE

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

15. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	31.3.24	31.3.23
	£	£
Bank loans (see note 16)	34,899	23,513
Other loans (see note 16)	99,998	19,412
	<u>134,897</u>	<u>42,925</u>

16. LOANS

An analysis of the maturity of loans is given below:

	31.3.24	31.3.23
	£	£
Amounts falling due within one year on demand:		
Bank loans	9,957	8,873
Other loans	47,369	31,341
	<u>57,326</u>	<u>40,214</u>
Amounts falling between one and two years:		
Bank loans - 1-2 years	34,899	10,648
Other loans - 1-2 years	4,913	19,412
	<u>39,812</u>	<u>30,060</u>
Amounts falling due between two and five years:		
Bank loans - 2-5 years	-	12,865
Other loans - 2-5 years	95,085	-
	<u>95,085</u>	<u>12,865</u>

17. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	31.3.24	31.3.23
	£	£
Within one year	<u>78,530</u>	<u>74,514</u>

TLC: TALK, LISTEN, CHANGE

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

18. MOVEMENT IN FUNDS

Funding Stream	At 01.4.22 £	Incoming Resource £	Resource Expense £	At 31.3.23 £	Incoming Resource £	Resource Expense £	At 31.3.24 £
Unrestricted Funds							
General Fund	305,691	252,592	121,553	436,730	265,597	119,399	582,928
Total	305,691	252,592	121,553	436,730	265,597	119,399	582,928
Restricted Funds							
Community	-	192,351	192,351	-	-	-	-
Counselling	12,833	53,826	64,159	2,500	2,500	5,000	-
Domestic Abuse	152,028	3,947,69	4,014,165	85,559	4,034,635	4,120,194	-
Total	164,861	4,193,873	4,270,675	88,059	4,037,135	4,125,194	-

19. RELATED PARTY DISCLOSURES

Included in other debtors is an amount of £16,040 (2023 ; Nil) due from Now You're Talking Therapy Ltd , a company in which TLC; Talk,Listen,Change owns 100 % of the issued share capital.

Included in trade creditors at the year end date was an amount of £2,820 (2023: £nil) and included in accruals was an amount of £nil (2023: £nil) due to Topping Partnership (Accountants) Limited, a company in which a trustee has an interest. The charity received services from Topping Partnership (Accountants) Limited amounting to £4,013 (2023: £4,320)

TLC: TALK, LISTEN, CHANGE

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

20. RESTRICTED FUNDS

Funding Stream	Movement in funds			Movement in funds			At 31.03.24 £
	At 01.04.22 £	Incoming Resource £	Resource Expended £	At 31.03.23 £	Incoming resource £	Resource expended £	
Public Sector Grants	-	1,126,062	1,067,754	58,308	249,578	307,886	-
Trusts	164,861	386,420	528,890	22,391	39,551	61,942	-
Home Office	-	2,596,287	2,596,287	-	3,740,646	3,740,646	-
Various Other Funding Sources	-	85,104	77,744	7,360	7,360	14,720	-
	<u>164,861</u>	<u>4,193,873</u>	<u>4,270,675</u>	<u>88,059</u>	<u>4,037,135</u>	<u>4,125,194</u>	<u>-</u>

21. FINANCIAL INSTRUMENTS

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

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

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

Basic financial assets

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

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments 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.

TLC: TALK, LISTEN, CHANGE

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

21. FINANCIAL INSTRUMENTS - continued

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

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

22. ANALYSIS OF RESERVES

	31.03.2024	31.03.2023
	£	£
Total reserves	582,928	524,789
Less:		
Restricted funds	0	88,059
Unrestricted tangible fixed assets	99,473	125,705
Freely available reserves	<u>483,455</u>	<u>311,025</u>

TLC: TALK, LISTEN, CHANGE

**Detailed Statement of Financial Activities
for the Year Ended 31 March 2024**

	31.3.24 £	31.3.23 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	26,555	2,107
Investment income		
Deposit account interest	3,940	3,307
Curr asset inv income	23,983	-
	27,923	3,307
Charitable activities		
Individual Client Payments	126,554	139,229
Contract Client Payments	4,061,813	4,059,377
Grants	83,869	242,445
	4,272,236	4,441,051
Total incoming resources	4,326,714	4,446,465
EXPENDITURE		
Charitable activities		
Wages	3,197,425	3,289,416
Social security	260,904	249,334
Pensions	77,866	70,750
Rates and water	2,772	2,018
Insurance	23,519	20,046
Light and heat	2,119	4,082
Telephone	20,905	28,781
Postage and stationery	6,320	6,748
Advertising	51,985	28,626
Sundries	48,586	33,385
Counsellors	21,799	32,622
Student & Volunteer Expenses	88	146
Staff Expenses	68,989	111,422
Repairs and renewals	10,503	10,145
Subscriptions	21,893	25,077
Room Hire	24,451	18,439
Rent	75,206	70,863
Development	-	46,863
Computer Costs	74,653	45,101
Legal and Professional	4,053	7,306
Carried forward	3,994,036	4,101,170

This page does not form part of the statutory financial statements

TLC: TALK, LISTEN, CHANGE

**Detailed Statement of Financial Activities
for the Year Ended 31 March 2024**

	31.3.24	31.3.23
	£	£
Charitable activities		
Brought forward	3,994,036	4,101,170
Improvements to property	5,284	5,284
Plant and machinery	-	24
Fixtures and fittings	35,517	42,333
Bank charges and interest	17,217	17,290
	4,052,054	4,166,101
Support costs		
Management		
Trustees' expenses	853	326
Wages	168,286	173,127
Social security	13,732	13,123
Pensions	4,098	3,724
Rates and water	146	106
Insurance	1,238	1,055
Light and heat	112	215
Telephone	1,100	1,515
Postage and stationery	333	355
Advertising	2,736	1,507
Sundries	2,557	1,757
Staff Expenses	3,631	5,801
Repairs and renewals	553	534
Rent	3,958	3,730
Legal and Professional	213	385
Development costs	-	2,466
Computer costs	3,929	2,374
Improvements to property	278	278
Plant and machinery	-	1
Fixtures and fittings	1,869	2,228
	209,622	214,607
Finance		
Bank charges	906	910
Governance costs		
Auditors' remuneration	3,450	4,139
Accountancy fees	2,543	6,471
	5,993	10,610
Total resources expended	4,268,575	4,392,228
Net income	58,139	54,237

This page does not form part of the statutory financial statements

TLC: TALK, LISTEN, CHANGE

England & Wales - Charity number 512710

Accounts

REGISTERED COMPANY NUMBER: 01559314 (England and Wales)
REGISTERED CHARITY NUMBER: 512710

Report of the Trustees and
Financial Statements for the Year Ended 31 March 2023
for
TLC: TALK, LISTEN, CHANGE

Xeinadin Audit Limited
116 Duke Street
Liverpool
England
L1 5JW

TLC: TALK, LISTEN, CHANGE

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for the Year Ended 31 March 2023**

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TLC: TALK, LISTEN, CHANGE

**Report of the Trustees
for the Year Ended 31 March 2023**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

TLC: TALK, LISTEN, CHANGE

Report of the Trustees for the Year Ended 31 March 2023

OBJECTIVES AND ACTIVITIES

Objectives and activities

Purposes and Aims

Our charity's purposes as set out in the objects contained in the company's governing documents are to:

- benefit the public by the provision of integrated relationship support to provide safe, healthy and happy relationships; and
- to ensure our door is open to all who require our services regardless of means or background;

Our aims fully reflect the purposes that the charity was set up to further the provision of relationship support to all.

We review our aims, objectives and activities each year. This review looks at what we achieved and the outcomes of our work in the previous 12 months. The review looks at the success of each key activity and the benefits they have brought to those groups of people we are set up to help.

The review also helps us ensure our aim, objectives and activities remained focused on our stated purposes. We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aim and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set out in the governing documents.

The history and focus of our work

TLC: Talk, Listen, Change was formed on 1st April 2017. Prior to this we used to be part of the national Relate Federation (since 1981) but back in 2016, with a growing range of services, our Board, our staff, our volunteers and other members all decided we could give better, more useful and integrated services as a wholly independent charity.

Our integrated package of relationship support is unique and provides an innovative and creative offer to both the people we work with and the communities in which they live.

How our activities deliver public benefit

- We deliver a range of integrated support, therapies and programmes of work which help improve emotional wellbeing and ensure safe, healthy and happy relationships. We believe that being surrounded by safe, healthy and happy relationships supports high levels of emotional wellbeing and increased personal resilience. We want all relationships to be as good as possible. Relationships should be nourished and sometimes everyone needs support to do this.

- We deliver services to people of all ages. We deliver services to individuals, couples, families and communities. We take a holistic approach to each person, tailoring support according to what they most want to achieve and the way in which they want to engage with us. We will pay attention to the specific needs of marginalised and/or minority groups and strive to best meet their needs. We will work with everyone; our starting point is always about getting to know and understand the person.

Relationships can be of any kind. It could be the relationship with yourself, the relationship with a partner or previous partner, with friends or family, with school or work or with the wider community. Individuals can approach us directly for support or can be referred by a professional agency they are already engaged with.

People can choose to access our services in a way which works for them. Our focus is on helping individuals increase their understanding of who they are and why, identifying how they need or want to change, enabling them to discover and build on their strengths and equip themselves with the skills to develop different ways of being and acting, for themselves and within the relationships that they have. People can work with us for a short time or over the longer term. Our door is always open if anyone wants to come back.

Our strategy

The 1st April 2020 saw us launch a new 5 year strategy from 2020 - 2025.

TLC: TALK, LISTEN, CHANGE

Report of the Trustees for the Year Ended 31 March 2023

As part of this strategy and in support of our vision and mission, we have painted a picture of TLC: Talk, Listen, Change in 2025:

- A. More children, young people and adults access support across the North West in pursuit of safe, healthy and happy relationships;
- B. TLC: Talk, Listen, Change is the voice of relationship support across the North West, with a high profile presence across both media and professional networks;
- C. TLC: Talk, Listen, Change is active strategically and operationally across all regions of the North West: Greater Manchester, Cheshire, Lancashire, Cumbria and Merseyside. By 2025, we will have started to expand across the North of England;
- D. The impact and value of safe, healthy and happy relationships is demonstrable through a strongly articulated annual social impact and social value report;
- E. Our income is growing through a diverse funding mix. Modest surpluses are achieved year-on-year. Reserves are within our set policy;
- F. We deliver efficient, effective, safe services, maximising the use of digital solutions for both back office and front facing functions. We have the highest level of information governance security;
- G. We attract, invest in and retain the best quality staff who deliver the highest levels of professional service. We are committed to professional development and training;
- H. We have a culture where creativity and innovation are encouraged, continuous improvement is embedded, participation is inherent and authenticity is key;
- I. TLC: Talk, Listen, Change is a brand leader in relationship support, securing wide-ranging PR opportunities and utilising multiple communication channels;

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

The charity's policy is to consult and discuss with employees, through staff meetings, matters likely to affect employees' interests.

Information of matters of concern to employees is given through information bulletins and reports which seek to achieve a common awareness on the part of all employees of the financial and economic factors affecting the charity's performance.

We are committed to equality, diversity and inclusion and applications for employment by disabled persons are always fully considered, bearing in mind the aptitudes of the applicant concerned. In the event of members of staff becoming disabled, every effort is made to ensure that their employment within the charity continues and that the appropriate training is arranged. It is the policy of the charity that the training, career development and promotion of disabled persons should, as far as possible, be identical to that of other employees.

TLC: TALK, LISTEN, CHANGE

Report of the Trustees for the Year Ended 31 March 2023

STRATEGIC REPORT

Achievement and performance Our progress and achievements

Between 1st April 2022 and 31st March 2023 we supported 3,000 people through over 26,000 sessions of support.

Our teams and those using our services have together achieved some incredible outcomes this year - we have been privileged to witness people making huge changes in their lives.

Organisational highlights of the year included:

- New and extended local authority domestic abuse / perpetrator services contracts in GM boroughs and Cheshire West and Chester
- Securing further funding from Jigsaw Housing Association, enabling us to continue delivering a counselling service for their customers across Greater Manchester and beyond
- A new commission by Greater Manchester Violence Reduction Unit, delivering individual support to young men on Probation who are facing specific challenges around their relationships (parenting, partners, family)
- Further work on potential new models for generating counselling income
- Initial work on expanding our family mediation services outside Greater Manchester

- Representation of TLC at all Greater Manchester Pride events in order to promote our services for LGBTQI+ communities as well as building relationships
- Selection as charity partner for Britannia Anchor Removals, a Salford based removals company. Britannia Anchor often work with people who are moving away from domestic abuse situations - so our cause particularly resonated with them
- Selection as Pro Manchester charity partner for two corporate events during the year
- Delivery of our TLC Leadership Development programme by Happy (leading B-Corp who specialise in creating 'joy at work')
- Renewal of our British Association for Counselling and Psychotherapy (BACP) accreditation.

Voice and Influence

We have spent time specifically focusing on strengthening our offer to people from LGBTQIA+ communities, refining our programme and working with staff and participants with lived experience to both challenge and support this work. As a result we have redesigned our promotional materials for our programmes with a focus on inclusivity to ensure we reach more people. Staff are taking an increasing lead on delivering internal peer learning as well, with two recent sessions on Neurodiversity oversubscribed with hugely positive feedback and more being planned.

In September 2022, our CEO Michelle Hill spoke at a Housing Plus Academy knowledge exchange event at Trafford Hall, Cheshire entitled Domestic Abuse and Social Housing: How can social landlords better support families dealing with domestic abuse. Michelle is also a member of the National Domestic Abuse and Housing Policy and Practice group.

We continue our membership of / contributions to:

- Respect Accredited Members Forum
- Respect CEO's Group
- Respect / Safe Lives Action on Perpetrators monthly call
- All Party Parliamentary Group on Perpetrators.

Finance

This year we have taken considerable steps towards strengthening our financial management, including appointing a Head of Finance who has introduced a comprehensive range of systems and processes across TLC - supporting our prudence, transparency and robustness. We have made good progress in building funds to meet our Smart Reserves Policy, and will continue to focus on this in the coming year.

TLC: TALK, LISTEN, CHANGE

Report of the Trustees for the Year Ended 31 March 2023

In conclusion

Once again we are presented with another year of uncertainty and opportunity - once again we are honoured by our wonderful team and the Commissioners, Funders and Supporters who all help us realise our vision of safe, healthy, happy relationships. We move forward into the new year with boldness and confidence in the quality of our services and the skills of our teams, ready to face whatever challenges may lie ahead.

"I now know it's not necessary or helpful to get angry anymore and I understand I am the better person for walking away and ignoring (them). When I got angry I used to shake, get a headache and get hot but now I know I can remain calm and in control. I feel so different".

Young person using harm participant, September 2022.

Financial review

Financial position

The accounts for the year ended 31 March 2023 show a surplus of income over expenditure of £54,237 compared to £87,435 in the previous year. The Trustees consider the outcome for the year ended 31 March 2023 to be satisfactory.

Principal risks and uncertainties

The major risks to which the organisation is exposed are reviewed regularly and the financial risks are incorporated into the reserves policy. The Trustees have carried out such a review and they have identified a number of risks, the most potentially serious of which are:

- i. Loss of income from funding bodies, i.e. local authorities, trusts.
- ii. Rapid changes among our expanding, experienced management and administrative staff team.
- iii. A reduction in the practitioner workforce during a time of service growth.
- iv. A reduction in the guidance and momentum provided by the Board of Trustees.

All these risks can also be seen as opportunities. These and lesser risks have been considered and avoiding measures are included in the Strategic and Business Plan for the Charity. This is updated each year and monitored by the Chief Executive Officer and the Board of Trustees.

TLC: TALK, LISTEN, CHANGE

Report of the Trustees for the Year Ended 31 March 2023

STRATEGIC REPORT

Financial and risk management objectives and policies

Reserves Policy

The Charity during the past years has built up reserves to safeguard the future of the service during these difficult times and where necessary to subsidise activities when public funding has diminished. All aspects of both income and expenditure have been carefully studied and, where appropriate, action taken to reduce costs and maximise income.

This was especially relevant during the pandemic, which significantly affected all sectors of society. The financial position of the Charity was closely monitored throughout the year and reported on to the Trustees with total transparency so that any action could be quickly taken where necessary if a change of direction or cost cutting was required.

In order to make a judgment on the amount of reserve, the Trustees have considered the risks in respect of expenditure, unrestricted income, restricted income and where funds can only be realised by the disposal of a fixed asset. Trustees have also taken into consideration any external identified potential major risks to income and expenditure during the year under consideration. A risk assessment has been undertaken for the period 2022/23 and the following has been determined:

- **Unrestricted Income:** High risk due to longer term impact of Covid-19 on charitable income, namely client payments, fundraising and events and schools-based counselling.

- **Restricted Income:** Low Risk as relationships with Commissioners remain positive

- **Expenditure:** Medium risk as budget has been remodelled based on the impact of Covid19 and a UK wide lockdown but timescales for this and longer-term impact remain unclear.

- **External environment:** Medium risk due to changing resources in the public sector and the impact of Covid19 on public policy (such as the Domestic Abuse Bill) and longer-term funding availability.

Our smart reserve policy is modelled on the following:

TLC: Talk, Listen, Change is predicting income of in excess of £3 million in 2023/24.

Based on this smart reserve model we should hold in reserve £443,145.

Current Reserves as of 31 March 2023 equal £524,789 which represents an increase on the previous year.

In future years any excess reserves will be used to:

- Invest in new service development
- Invest in replication of services into new geographical areas
- Invest in additional organisational resources

Reserves have been established in the past by:

- Tight control of expenditure in all areas.
- Successful fundraising
- Maximising interest income from a positive cash flow situation over many years.

The Board seek to maintain reserves by setting an achievable balanced budget for each financial year.

The policy and the calculation of level of reserves will be reviewed at least annually. The reserve figure stated will be checked after the production of the annual accounts, prior to budget setting and at year-end.

Reserves required are reviewed outside of this schedule if we are considering the application or use of a significant level of reserve.

TLC: TALK, LISTEN, CHANGE

Report of the Trustees for the Year Ended 31 March 2023

STRATEGIC REPORT

The Trustees have worked closely with the management of the Charity and all are extremely satisfied with the current position.

We have continued to receive financial support from most local authorities in whose areas we work and we are very grateful to them for their support and encouragement. We also very much appreciate all those organisations, trusts and private individuals who continue to support our work financially and without whom we could not survive.

The Charity's current policy concerning the payment of trade creditors is to follow the CBI's Prompt Payers Code (copies are available from the CBI, Centre Point, 103 New Oxford Street, London WC1A 1DU).

The Charity's current policy therefore concerning the payment of trade creditors is to:

- settle the terms of payment with suppliers when agreeing the terms of each transaction;
- ensure that suppliers are made aware of the terms of payment by inclusion of the relevant terms in contracts; and
- pay in accordance with the Charity's contractual and other legal obligations;

Future plans

Work has continued to be undertaken from March 2020 to move all our services from face-to-face delivery into a hybrid model with both online delivery and face to face delivery. Our office and delivery centres closed in March 2020 temporarily as part of the national lockdown. This continued for some months and a return to Trafford House has been carefully managed to ensure the safety of everyone. A number of our team were furloughed under the Government's Coronavirus Job Retention Scheme.

The charity is in the best possible place to continue to face the continued pandemic but is seeing rising demand for services and a challenging financial climate.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Charity has a Board of Trustees, which delegates the day-to-day responsibility of the management and control of the Charity and its funds to its Chief Executive.

A scheme of delegation is in place and day to day responsibility for the provision of the services rest with the Chief Executive along with the Executive Leadership Team and Senior Leadership Team. The Chief Executive is responsible for ensuring that the charity delivers the services specified and that key performance indicators are met. The Senior Leadership Team has responsibility for the day to day operational management of the Charity, individual supervision of the staff team and also ensuring that the team continue to develop their skills and working practices in line with good practice.

The Chair, Vice Chair and Treasurer who sit on the Board of Trustees are elected at the Annual General Meeting. The Chief Executive, appointed by the Board of Trustees, is responsible to the Trustees and attends Board of Trustee meetings for discussion and approval of activities on a regular basis.

All expenditure is approved by the Board of Trustees acting as a body and the Trustees ensure that full accounting records are maintained with monthly production of statistics and management accounting records to ensure that all criteria for spending the funds of the Charity are fully met. Within the Charity there are a number of restricted funds relating to specific projects. The delegated authority to the Chief Executive ensures that these are managed on a day to day basis within the requirements of their restrictions and this is overseen by the Board of Trustees.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

01559314 (England and Wales)

Registered Charity number

512710

TLC: TALK, LISTEN, CHANGE

Report of the Trustees for the Year Ended 31 March 2023

Registered office

Trustees

Mrs R Agbalaya (resigned 17.6.22)
Mrs V Calderbank (resigned 9.9.22)
Dr G A Drigan
Mr G Ellis (resigned 12.5.22)
Mr C M Gaskell
Mr K Mitchell (resigned 25.7.23)
Mr A Raymode
Mrs M A Shannon (resigned 7.12.23)
Mrs A Shepherd (resigned 23.9.22)
Mrs B M Shuttleworth
Mr J B Sless (resigned 7.12.23)
Mrs A Sultan
Ms C M Blunt (appointed 18.1.23)
Mr G N Lowe (appointed 18.1.23)
Mrs S E Ingleby (appointed 18.1.23)
Miss C J Spain (appointed 18.1.23)
Miss C Liu (appointed 18.1.23)
Ms R Tarafder (appointed 18.1.23) (resigned 18.10.23)

Appointment of the Trustees is by election at the Annual General Meeting of the Charity. Additional Trustees to fill casual vacancies may be appointed by the Board during the year and their continuation is subject to election at the next AGM.

New Trustees are required to undergo an induction programme including an introduction to the objectives, scope and policies of the Charity, Charity Commission information and Trustee responsibilities.

Company Secretary

Mrs M Hill

Auditors

Xeinadin Audit Limited
116 Duke Street
Liverpool
England
L1 5JW

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of TLC: TALK, LISTEN, CHANGE for the purposes of company law) are responsible for preparing the Report of the Trustees 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 and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity 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 charitable company will continue in business.

TLC: TALK, LISTEN, CHANGE

**Report of the Trustees
for the Year Ended 31 March 2023**

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

The trustees are responsible for keeping 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.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

Members of the Board of Trustees

Members of the Board of Trustees, who are directors for the purpose of company law and trustees for the purpose of charity law, who served during the year and up to the date of this report are set out on page 10.

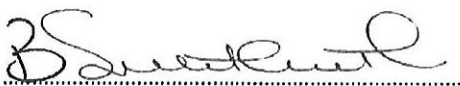
In accordance with company law, as the company's directors, we certify that:

- so far as we are aware, there is no relevant audit information of which the company's auditors are unaware; and
- as the directors of the company we have taken all the steps that we ought to have taken in order to make ourselves aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

AUDITORS

The auditors, Xeinadin Audit Limited, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 7 December 23 and signed on the board's behalf by:



Mrs B M Shuttleworth - Trustee

**Report of the Independent Auditors to the Members of
TLC: TALK, LISTEN, CHANGE**

Opinion

We have audited the financial statements of TLC: TALK, LISTEN, CHANGE (the 'charitable company') for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and 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 (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023 and of its incoming resources and application of resources, including its income and expenditure, 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 Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company 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 charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether 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 the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

**Report of the Independent Auditors to the Members of
TLC: TALK, LISTEN, CHANGE**

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

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

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Report of the Independent Auditors to the Members of TLC: TALK, LISTEN, CHANGE

Our 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 a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- We enquired of management and those charged with governance, which included obtaining and reviewing supporting documentation, concerning the charity's policies and procedures relating to:
- Identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance;
- Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected, or alleged fraud;
- The internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.
- We inspected the minutes of meetings of those charged with governance.
- We obtained an understanding of the legal and regulatory framework that the charity operates in, focusing on those laws and regulations that had a material effect on the financial statements or that had a fundamental effect on the operations of the charity from our professional and sector experience.
- We communicated applicable laws and regulations throughout the audit team and remained alert to any indications of non-compliance throughout the audit.
- We reviewed any reports made to regulators.
- We reviewed the financial statement disclosures and tested these to supporting documentation to assess compliance with applicable laws and regulations.
- We performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.
- In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments, assessed whether the judgements made in making accounting estimates are indicative of a potential bias and tested significant transactions that are unusual or those outside the normal course of business.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud often involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

**Report of the Independent Auditors to the Members of
TLC: TALK, LISTEN, CHANGE**

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Andrew James Taylor, FCCA (Senior Statutory Auditor)
for and on behalf of Xeinadin Audit Limited
116 Duke Street
Liverpool
England
L1 5JW

Date: 8/12/23

TLC: TALK, LISTEN, CHANGE**Statement of Financial Activities
for the Year Ended 31 March 2023**

	Notes	Unrestricted fund £	Restricted fund £	31.3.23 Total funds £	31.3.22 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	2,107	-	2,107	3,985
Charitable activities	4				
Charitable		247,178	4,193,873	4,441,051	3,081,092
Investment income	3	3,307	-	3,307	167
Other income	5	-	-	-	64,445
Total		<u>252,592</u>	<u>4,193,873</u>	<u>4,446,465</u>	<u>3,149,689</u>
EXPENDITURE ON					
Charitable activities	6				
Charitable		<u>121,553</u>	<u>4,270,675</u>	<u>4,392,228</u>	<u>3,062,254</u>
NET INCOME/(EXPENDITURE)		131,039	(76,802)	54,237	87,435
RECONCILIATION OF FUNDS					
Total funds brought forward		305,691	164,861	470,552	383,117
TOTAL FUNDS CARRIED FORWARD		<u><u>436,730</u></u>	<u><u>88,059</u></u>	<u><u>524,789</u></u>	<u><u>470,552</u></u>

The notes form part of these financial statements

TLC: TALK, LISTEN, CHANGE

**Balance Sheet
31 March 2023**

	Notes	Unrestricted fund £	Restricted fund £	31.3.23 Total funds £	31.3.22 Total funds £
FIXED ASSETS					
Tangible assets	12	125,705	-	125,705	140,130
CURRENT ASSETS					
Debtors	13	696,517	-	696,517	1,475,006
Cash at bank and in hand		122	2,086,494	2,086,616	861,412
		<u>696,639</u>	<u>2,086,494</u>	<u>2,783,133</u>	<u>2,336,418</u>
CREDITORS					
Amounts falling due within one year	14	(342,689)	(1,998,435)	(2,341,124)	(1,923,635)
		<u>353,950</u>	<u>88,059</u>	<u>442,009</u>	<u>412,783</u>
NET CURRENT ASSETS					
		<u>479,655</u>	<u>88,059</u>	<u>567,714</u>	<u>552,913</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
CREDITORS					
Amounts falling due after more than one year	15	(42,925)	-	(42,925)	(82,361)
		<u>436,730</u>	<u>88,059</u>	<u>524,789</u>	<u>470,552</u>
NET ASSETS/(LIABILITIES)					
FUNDS					
Unrestricted funds	18			436,730	305,691
Restricted funds				88,059	164,861
				<u>524,789</u>	<u>470,552</u>
TOTAL FUNDS					

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 7 December 23 and were signed on its behalf by:



Mrs B M Shuttleworth - Trustee

The notes form part of these financial statements

TLC: TALK, LISTEN, CHANGE**Cash Flow Statement
for the Year Ended 31 March 2023**

	Notes	31.3.23 £	31.3.22 £
Cash flows from operating activities			
Cash generated from operations	1	1,314,346	(745,175)
Interest paid		(17,290)	(14,018)
Net cash provided by/(used in) operating activities		<u>1,297,056</u>	<u>(759,193)</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(35,724)	(63,451)
Sale of tangible fixed assets		-	251,277
Interest received		3,307	167
Net cash (used in)/provided by investing activities		<u>(32,417)</u>	<u>187,993</u>
Cash flows from financing activities			
Loan repayments in year		(39,435)	(41,746)
Net cash used in financing activities		<u>(39,435)</u>	<u>(41,746)</u>
Change in cash and cash equivalents in the reporting period			
		1,225,204	(612,946)
Cash and cash equivalents at the beginning of the reporting period			
		<u>861,412</u>	<u>1,474,358</u>
Cash and cash equivalents at the end of the reporting period			
		<u><u>2,086,616</u></u>	<u><u>861,412</u></u>

The notes form part of these financial statements

TLC: TALK, LISTEN, CHANGE

**Notes to the Cash Flow Statement
for the Year Ended 31 March 2023**

1.	RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES	31.3.23	31.3.22
		£	£
	Net income for the reporting period (as per the Statement of Financial Activities)	54,237	87,435
	Adjustments for:		
	Depreciation charges	50,148	18,632
	Profit on disposal of fixed assets	-	(61,277)
	Interest received	(3,307)	(167)
	Interest paid	17,290	14,018
	Decrease/(increase) in debtors	778,489	(1,290,019)
	Increase in creditors	417,489	486,203
	Net cash provided by/(used in) operations	<u>1,314,346</u>	<u>(745,175)</u>
2.	ANALYSIS OF CHANGES IN NET FUNDS		
		At 1.4.22	Cash flow
		£	£
	Net cash		At 31.3.23
	Cash at bank and in hand	861,412	2,086,616
		<u>861,412</u>	<u>2,086,616</u>
	Debt		
	Debts falling due within 1 year	(40,214)	-
	Debts falling due after 1 year	(82,361)	39,436
		<u>(122,575)</u>	<u>(83,139)</u>
	Total	<u>738,837</u>	<u>1,264,640</u>
		<u>2,003,477</u>	

The notes form part of these financial statements

TLC: TALK, LISTEN, CHANGE

Notes to the Financial Statements for the Year Ended 31 March 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Critical accounting judgements and key sources of estimation uncertainty

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Improvements to property	- 20% on cost
Plant and machinery	- 20% on reducing balance
Fixtures and fittings	- 10% on reducing balance

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Going concern

At the time of approving the financial statements, 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 financial statements.

Following the Covid-19 outbreak in the United Kingdom in the first quarter of 2020, the business is now operating at normal activity levels.

TLC: TALK, LISTEN, CHANGE

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2023**

1. ACCOUNTING POLICIES - continued

Going concern

The charitable company is robust and has a strong financial position, with net assets of £525k and cash reserves of £2m at 31st March 2023.

Having taken into consideration the impact of the interruption to the charitable company following the Covid-19 pandemic and adjusting the financial projections accordingly, at the time of approving the financial statements the directors have a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. Thus the directors continue to adopt the going concern basis of accounting in preparing the financial statements.

2. DONATIONS AND LEGACIES

	31.3.23	31.3.22
	£	£
Donations	2,107	3,985
	<u>2,107</u>	<u>3,985</u>

3. INVESTMENT INCOME

	31.3.23	31.3.22
	£	£
Deposit account interest	3,307	167
	<u>3,307</u>	<u>167</u>

4. INCOME FROM CHARITABLE ACTIVITIES

		31.3.23	31.3.22
	Activity	£	£
Individual Client Payments	Charitable	139,229	178,980
Contract Client Payments	Charitable	4,059,377	2,612,746
Grants	Charitable	242,445	289,366
		<u>4,441,051</u>	<u>3,081,092</u>

5. OTHER INCOME

	31.3.23	31.3.22
	£	£
Gain on sale of tangible fixed assets	-	61,277
CJRS Income	-	2,493
Other income	-	675
	<u>-</u>	<u>64,445</u>

TLC: TALK, LISTEN, CHANGE

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2023**

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 7) £	Totals £
Charitable	4,166,101	226,127	4,392,228

7. SUPPORT COSTS

	Management £	Finance £	Governance costs £	Totals £
Charitable	214,607	910	10,610	226,127

Support costs, included in the above, are as follows:

	31.3.23	31.3.22
	Charitable £	Total activities £
Trustees' remuneration etc	326	-
Wages	173,127	117,720
Social security	13,123	7,943
Pensions	3,724	6,166
Rates and water	106	204
Insurance	1,055	869
Light and heat	215	86
Telephone	1,515	1,676
Postage and stationery	355	151
Advertising	1,507	1,811
Sundries	1,757	1,610
Staff Expenses	5,801	3,832
Repairs and renewals	534	1,934
Rent	3,730	3,726
Legal and Professional	385	526
Development costs	2,466	-
Computer costs	2,374	-
Depreciation of tangible and heritage assets	2,507	931
Bank charges	910	738
Auditors' remuneration	4,139	4,139
Accountancy fees	6,471	4,320
	226,127	158,382

TLC: TALK, LISTEN, CHANGE

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2023**

8. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.3.23	31.3.22
	£	£
Auditors' remuneration	4,139	4,139
Depreciation - owned assets	50,149	16,131
Surplus on disposal of fixed assets	-	(61,277)
	<u> </u>	<u> </u>

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Trustees' expenses

	31.3.23	31.3.22
	£	£
Trustees' expenses	326	-
	<u> </u>	<u> </u>

10. STAFF COSTS

	31.3.23	31.3.22
	£	£
Wages and salaries	3,462,543	2,354,398
Social security costs	262,457	158,850
Other pension costs	74,474	123,317
	<u>3,799,474</u>	<u>2,636,565</u>

The average monthly number of employees during the year was as follows:

	31.3.23	31.3.22
All employees	134	108
	<u> </u>	<u> </u>

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	31.3.23	31.3.22
£60,001 - £70,000	1	1
	<u> </u>	<u> </u>

The trustees consider key management personnel to be comprised of the Director of Services, the Head of Business Intelligence, the Chief Executive Officer, the Director of Business Services and the Head of Development.

The total amount of employee benefits, including salaries, received by key management personnel was £290,751 (2022: £237,911).

TLC: TALK, LISTEN, CHANGE

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2023**

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	3,985	-	3,985
Charitable activities			
Charitable	374,062	2,707,030	3,081,092
Investment income	167	-	167
Other income	64,445	-	64,445
Total	<u>442,659</u>	<u>2,707,030</u>	<u>3,149,689</u>
EXPENDITURE ON			
Charitable activities			
Charitable	<u>488,019</u>	<u>2,574,235</u>	<u>3,062,254</u>
NET INCOME/(EXPENDITURE)	(45,360)	132,795	87,435
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>351,051</u>	<u>32,066</u>	<u>383,117</u>
TOTAL FUNDS CARRIED FORWARD	<u><u>305,691</u></u>	<u><u>164,861</u></u>	<u><u>470,552</u></u>

12. TANGIBLE FIXED ASSETS

	Improvements to property £	Plant and machinery £	Fixtures and fittings £	Totals £
COST				
At 1 April 2022	27,811	1,352	203,617	232,780
Additions	-	-	35,724	35,724
At 31 March 2023	<u>27,811</u>	<u>1,352</u>	<u>239,341</u>	<u>268,504</u>
DEPRECIATION				
At 1 April 2022	14,086	1,326	77,238	92,650
Charge for year	5,563	25	44,561	50,149
At 31 March 2023	<u>19,649</u>	<u>1,351</u>	<u>121,799</u>	<u>142,799</u>
NET BOOK VALUE				
At 31 March 2023	<u>8,162</u>	<u>1</u>	<u>117,542</u>	<u>125,705</u>
At 31 March 2022	<u>13,725</u>	<u>26</u>	<u>126,379</u>	<u>140,130</u>

TLC: TALK, LISTEN, CHANGE

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2023**

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	31.3.23	31.3.22
	£	£
Trade debtors	568,097	1,348,781
Other debtors	3,475	-
Prepayments and accrued income	124,945	126,225
	<u>696,517</u>	<u>1,475,006</u>
 14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	 31.3.23	 31.3.22
	£	£
Bank loans and overdrafts (see note 16)	8,873	8,873
Other loans (see note 16)	31,341	31,341
Trade creditors	38,225	100,864
Social security and other taxes	69,170	49,123
Other creditors	32,732	12,201
Accruals and deferred income	2,160,783	1,721,233
	<u>2,341,124</u>	<u>1,923,635</u>
 15. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR	 31.3.23	 31.3.22
	£	£
Bank loans (see note 16)	23,513	33,222
Other loans (see note 16)	19,412	49,139
	<u>42,925</u>	<u>82,361</u>
 16. LOANS		
An analysis of the maturity of loans is given below:		
	31.3.23	31.3.22
	£	£
Amounts falling due within one year on demand:		
Bank loans	8,873	8,873
Other loans	31,341	31,341
	<u>40,214</u>	<u>40,214</u>
Amounts falling between one and two years:		
Bank loans - 1-2 years	10,648	10,648
Other loans - 1-2 years	19,412	31,341
	<u>30,060</u>	<u>41,989</u>

TLC: TALK, LISTEN, CHANGE

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

16. LOANS - continued

	31.3.23	31.3.22
	£	£
Amounts falling due between two and five years:		
Bank loans - 2-5 years	12,865	22,574
Other loans - 2-5 years	-	17,798
	<u>12,865</u>	<u>40,372</u>

17. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	31.3.23	31.3.22
	£	£
Within one year	74,514	74,514
Between one and five years	-	74,514
	<u>74,514</u>	<u>149,028</u>

18. MOVEMENT IN FUNDS

Funding Stream	At 01.04.21 £	Incoming Resource £	Resource Expense £	At 31.03.22 £	Incoming Resource £	Resource Expense £	At 31.03.23 £
Unrestricted Funds							
General Fund	153,218	442,659	448,019	147,858	252,592	121,553	278,897
Total	<u>153,218</u>	<u>442,659</u>	<u>448,019</u>	<u>147,858</u>	<u>252,592</u>	<u>121,553</u>	<u>278,897</u>
Restricted Funds							
Community	-	324,877	324,877	-	192,351	192,351	-
Counselling	-	44,589	31,756	12,833	53,826	64,159	2,500
Domestic Abuse	32,066	2,337,564	2,217,602	152,028	3,947,696	4,014,165	85,559
Total	<u>32,066</u>	<u>2,707,030</u>	<u>2,574,235</u>	<u>164,861</u>	<u>4,193,873</u>	<u>4,270,675</u>	<u>88,059</u>

TLC: TALK, LISTEN, CHANGE

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2023**

19. RELATED PARTY DISCLOSURES

Included in trade creditors at the year end date was an amount of £nil (2022: £1,440) and included in accruals was an amount of £3,960 (2022: £nil) due to Topping Partnership (Accountants) Limited, a company in which a trustee has an interest. The charity received services from Topping Partnership (Accountants) Limited amounting to £4,320 (2022: £4,320)

20. RESTRICTED FUNDS

Funding Stream	At	Movement in funds		At	Movement in funds		At
	01.04.21	Incoming Resource	Resource Expended	31.03.22	Incoming resource	Resource expended	31.03.23
	£	£	£	£	£	£	£
Public Sector Grants	32,066	1,121,475	1,153,541	-	1,126,062	1,067,754	58,308
Trusts	-	218,265	53,404	164,861	386,420	528,890	22,391
Home Office	-	1,256,600	1,256,600	-	2,596,287	2,596,287	-
Various Other Funding Sources	-	110,690	110,690	-	85,104	77,744	7,360
	<u>32,066</u>	<u>2,707,030</u>	<u>2,574,235</u>	<u>164,861</u>	<u>4,193,873</u>	<u>4,270,675</u>	<u>88,059</u>

21. FINANCIAL INSTRUMENTS

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

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

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

Basic financial assets

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

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments 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.

TLC: TALK, LISTEN, CHANGE

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2023**

21. FINANCIAL INSTRUMENTS - continued

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

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

22. ANALYSIS OF RESERVES

	31.03.2023	31.03.2022
	£	£
Total reserves	524,789	470,552
Less:		
Restricted funds	88,059	164,861
Unrestricted tangible fixed assets	125,705	140,130
Freely available reserves	<u>311,025</u>	<u>165,561</u>

TLC: TALK, LISTEN, CHANGE

**Detailed Statement of Financial Activities
for the Year Ended 31 March 2023**

	31.3.23 £	31.3.22 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	2,107	3,985
Investment income		
Deposit account interest	3,307	167
Charitable activities		
Individual Client Payments	139,229	178,980
Contract Client Payments	4,059,377	2,612,746
Grants	242,445	289,366
	4,441,051	3,081,092
Other income		
Gain on sale of tangible fixed assets	-	61,277
CJRS Income	-	2,493
Other income	-	675
	-	64,445
Total incoming resources	4,446,465	3,149,689
EXPENDITURE		
Charitable activities		
Wages	3,289,416	2,236,678
Social security	249,334	150,907
Pensions	70,750	117,151
Rates and water	2,018	3,872
Insurance	20,046	16,508
Light and heat	4,082	1,640
Telephone	28,781	31,843
Postage and stationery	6,748	2,871
Advertising	28,626	34,416
Sundries	33,385	30,586
Counsellors	32,622	24,154
Student & Volunteer Expenses	146	1,063
Staff Expenses	111,422	72,803
Repairs and renewals	10,145	36,744
Subscriptions	25,077	18,961
Room Hire	18,439	5,666
Rent	70,863	70,788
Bad debts	-	5,513
Carried forward	4,001,900	2,862,164

This page does not form part of the statutory financial statements

TLC: TALK, LISTEN, CHANGE

**Detailed Statement of Financial Activities
for the Year Ended 31 March 2023**

	31.3.23 £	31.3.22 £
Charitable activities		
Brought forward	4,001,900	2,862,164
Development	46,863	-
Computer Costs	45,101	-
Legal and Professional	7,306	9,989
Improvements to property	5,284	7,770
Plant and machinery	24	8
Fixtures and fittings	42,333	9,923
Bank charges and interest	17,290	14,018
	<hr/>	<hr/>
	4,166,101	2,903,872
 Support costs		
Management		
Trustees' expenses	326	-
Wages	173,127	117,720
Social security	13,123	7,943
Pensions	3,724	6,166
Rates and water	106	204
Insurance	1,055	869
Light and heat	215	86
Telephone	1,515	1,676
Postage and stationery	355	151
Advertising	1,507	1,811
Sundries	1,757	1,610
Staff Expenses	5,801	3,832
Repairs and renewals	534	1,934
Rent	3,730	3,726
Legal and Professional	385	526
Development costs	2,466	-
Computer costs	2,374	-
Improvements to property	278	409
Plant and machinery	1	-
Fixtures and fittings	2,228	522
	<hr/>	<hr/>
	214,607	149,185
 Finance		
Bank charges	910	738
 Governance costs		
Auditors' remuneration	4,139	4,139
Accountancy fees	6,471	4,320
	<hr/>	<hr/>
	10,610	8,459
 Total resources expended	<hr/>	<hr/>
	4,392,228	3,062,254
 Net income	<hr/>	<hr/>
	54,237	87,435

This page does not form part of the statutory financial statements

TLC: TALK, LISTEN, CHANGE

England & Wales - Charity number 512710

Accounts

REGISTERED COMPANY NUMBER: 1559314 (England and Wales)
REGISTERED CHARITY NUMBER: 512710

Report of the Trustees and
Financial Statements for the Year Ended 31 March 2022
for
TLC: TALK, LISTEN, CHANGE

Xeinadin Audit Limited
2 Hilliards Court
Chester Business Park
Chester
CH4 9QP

TLC: TALK, LISTEN, CHANGE

**Contents of the Financial Statements
for the Year Ended 31 March 2022**

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TLC: TALK, LISTEN, CHANGE

**Report of the Trustees
for the Year Ended 31 March 2022**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

TLC: TALK, LISTEN, CHANGE

Report of the Trustees for the Year Ended 31 March 2022

OBJECTIVES AND ACTIVITIES

Objectives and activities

Purposes and Aims

Our charity's purposes as set out in the objects contained in the company's governing documents are to:

- benefit the public by the provision of integrated relationship support to provide safe, healthy and happy relationships; and
- to ensure our door is open to all who require our services regardless of means or background;

Our aims fully reflect the purposes that the charity was set up to further the provision of relationship support to all.

We review our aims, objectives and activities each year. This review looks at what we achieved and the outcomes of our work in the previous 12 months. The review looks at the success of each key activity and the benefits they have brought to those groups of people we are set up to help.

The review also helps us ensure our aim, objectives and activities remained focused on our stated purposes. We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aim and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set out in the governing documents.

The history and focus of our work

TLC: Talk, Listen, Change was formed on 1st April 2017. Prior to this we used to be part of the national Relate Federation (since 1981) but back in 2016, with a growing range of services, our Board, our staff, our volunteers and other members all decided we could give better, more useful and integrated services as a wholly independent charity.

Our integrated package of relationship support is unique and provides an innovative and creative offer to both the people we work with and the communities in which they live.

How our activities deliver public benefit

- We deliver a range of integrated support, therapies and programmes of work which help improve emotional wellbeing and ensure safe, healthy and happy relationships. We believe that being surrounded by safe, healthy and happy relationships supports high levels of emotional wellbeing and increased personal resilience. We want all relationships to be as good as possible. Relationships should be nourished and sometimes everyone needs support to do this.
- We deliver services to people of all ages. We deliver services to individuals, couples, families and communities. We take a holistic approach to each person, tailoring support according to what they most want to achieve and the way in which they want to engage with us. We will pay attention to the specific needs of marginalised and/or minority groups and strive to best meet their needs. We will work with everyone; our starting point is always about getting to know and understand the person.

Relationships can be of any kind. It could be the relationship with yourself, the relationship with a partner or previous partner, with friends or family, with school or work or with the wider community. Individuals can approach us directly for support or can be referred by a professional agency they are already engaged with.

People can choose to access our services in a way which works for them. Our focus is on helping individuals increase their understanding of who they are and why, identifying how they need or want to change, enabling them to discover and build on their strengths and equip themselves with the skills to develop different ways of being and acting, for themselves and within the relationships that they have. People can work with us for a short time or over the longer term. Our door is always open if anyone wants to come back.

Our strategy

The 1st April 2020 saw us launch a new 5 year strategy from 2020 - 2025.

TLC: TALK, LISTEN, CHANGE

Report of the Trustees for the Year Ended 31 March 2022

As part of this strategy and in support of our vision and mission, we have painted a picture of TLC: Talk, Listen, Change in 2025:

- A. More children, young people and adults access support across the North West in pursuit of safe, healthy and happy relationships;
- B. TLC: Talk, Listen, Change is the voice of relationship support across the North West, with a high profile presence across both media and professional networks;
- C. TLC: Talk, Listen, Change is active strategically and operationally across all regions of the North West: Greater Manchester, Cheshire, Lancashire, Cumbria and Merseyside. By 2025, we will have started to expand across the North of England;
- D. The impact and value of safe, healthy and happy relationships is demonstrable through a strongly articulated annual social impact and social value report;
- E. Our income is growing through a diverse funding mix. Modest surpluses are achieved year-on-year. Reserves are within our set policy;
- F. We deliver efficient, effective, safe services, maximising the use of digital solutions for both back office and front facing functions. We have the highest level of information governance security;
- G. We attract, invest in and retain the best quality staff who deliver the highest levels of professional service. We are committed to professional development and training;
- H. We have a culture where creativity and innovation are encouraged, continuous improvement is embedded, participation is inherent and authenticity is key;
- I. TLC: Talk, Listen, Change is a brand leader in relationship support, securing wide-ranging PR opportunities and utilising multiple communication channels;

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

The charity's policy is to consult and discuss with employees, through staff meetings, matters likely to affect employees' interests.

Information of matters of concern to employees is given through information bulletins and reports which seek to achieve a common awareness on the part of all employees of the financial and economic factors affecting the charity's performance.

We are committed to equality, diversity and inclusion and applications for employment by disabled persons are always fully considered, bearing in mind the aptitudes of the applicant concerned. In the event of members of staff becoming disabled, every effort is made to ensure that their employment within the charity continues and that the appropriate training is arranged. It is the policy of the charity that the training, career development and promotion of disabled persons should, as far as possible, be identical to that of other employees.

TLC: TALK, LISTEN, CHANGE

Report of the Trustees for the Year Ended 31 March 2022

STRATEGIC REPORT

Achievement and performance

Our progress and achievements

From 1st April 2021 - 31st March 2022 we supported 9,849 people.

Highlights of the year in services included:

- A further round of Home Office funding, enabling us to develop our work with Children and Young People Using Harm and Bridging to Change into five additional (and new) areas - Bury, Tameside, Trafford, Rochdale and Oldham
- New or renewed local authority domestic abuse / perpetrator services contracts in Salford, Stockport and Cheshire West and Chester
- Securing funding from Arcon Housing Association to deliver a counselling service for their customers
- Securing a contract with the Salvation Army to deliver clinical supervision to their Housing Support Workers across Greater Manchester.

Across TLC: Talk, Listen, Change some of our other key developments over the past year have been:

- Review and reshape of our Communications and Marketing team, with recruitment to a new Communications Lead post
- Recruitment of a new Development Team of three people, led by our Director of Development and sharing responsibility for securing new income and ensuring our organisation becomes sustainable over the next 12-24 months
- Creation and launch of our new TLC website which is more relevant, informative and flexible - future proofing us for the coming 5-10 years
- Initial plans for the creation of a TLC Leadership Development Programme for current and aspiring leaders within the organisation.

Growth

Keeping the organisation running safely and effectively while expanding at pace has been no small challenge - and we are taking care to avoid burnout, particularly amongst our senior team who have had to adapt and get involved to mobilise work extremely quickly. The additional funding and new contracts have enabled us to review our structure and put in place the additional capacity we need. This has enabled us to move our delivery, performance and standards all to the level expected of a medium sized organisation - ultimately benefiting those we work with through the provision of a professional, streamlined and tailored service.

Respect accreditation

In December 2021, following a comprehensive assessment and inspection process, we were awarded full re-accreditation for our domestic abuse work. The accreditation lasts for three years, and is increasingly required by local authorities as an essential requirement for eligibility to tender for the delivery of perpetrator behaviour change programmes.

Voice, Influence and Research

We have submitted a response to the recent national Violence Against Women and Girls (VAWG) consultation, and to the Greater Manchester Gender Based Violence Strategy, recently published by GMCA. Both strategies set out comprehensive approaches to enhancing the safety of women and girls, while preventing gender-based violence from occurring in the first place and challenging the attitudes and inequalities that enable it. We see perpetrator work as a crucial part of this, and our CEO holds a place on the Greater Manchester Gender Based Violence Executive which is helping lead the GM response.

TLC: TALK, LISTEN, CHANGE

Report of the Trustees for the Year Ended 31 March 2022

We have made contributions to the national Action on Perpetrators Network (coordinated by Safe Lives and Respect) response to the Government's Perpetrator Strategy. Our team have presented at a wide variety of events this year, most recently at the Greater Manchester Safeguarding Alliance 'Community of Practice', sharing learning from our work with children and young people using harm.

We have also participated in Home Office research (carried out by Tonic consultancy) to address current knowledge gaps about the ways in which domestic abuse is perpetrated within two specific communities: minoritised ethnic communities and lesbian, gay, bisexual, and/or transgender (LGB and/or T+) communities.

And in conclusion

The future continues to present much uncertainty and we know there are more challenges on the horizon. However, we are thankful for our fantastic team, for everything they have done over the past twelve months and the incredible difference they have made in so many lives. Amongst the challenges also lie many opportunities for TLC: Talk, Listen, Change which we are excited and hopeful about. We enter the new year with energy, determination and commitment to our vision of safe, healthy, happy relationships for all.

"I felt listened to and understood. The sessions helped me put a very complex issue into perspective and feel more positive about the future. Your support (Counsellor) and TLC provide an excellent and valuable service Long may it continue. I didn't want it to end." **Counselling client, Jan 2022.**

Financial review

Financial position

The accounts for the year ended 31 March 2022 show a surplus of income over expenditure of £87,435 compared to £22,700 in the previous year. The Trustees consider the outcome for the year ended 31 March 2022 to be satisfactory.

Principal risks and uncertainties

The major risks to which the organisation is exposed are reviewed regularly and the financial risks are incorporated into the reserves policy. The Trustees have carried out such a review and they have identified a number of risks, the most potentially serious of which are:

- i. Loss of income from funding bodies, i.e. local authorities, trusts.
- ii. Rapid changes among our expanding, experienced management and administrative staff team.
- iii. A reduction in the practitioner workforce during a time of service growth.
- iv. A reduction in the guidance and momentum provided by the Board of Trustees.

All these risks can also be seen as opportunities. These and lesser risks have been considered and avoiding measures are included in the Strategic and Business Plan for the Charity. This is updated each year and monitored by the Chief Executive Officer and the Board of Trustees.

TLC: TALK, LISTEN, CHANGE

Report of the Trustees for the Year Ended 31 March 2022

STRATEGIC REPORT

Financial and risk management objectives and policies Reserves Policy

The Charity during the past years has built up reserves to safeguard the future of the service during these difficult times and where necessary to subsidise activities when public funding has diminished. All aspects of both income and expenditure have been carefully studied and, where appropriate, action taken to reduce costs and maximise income.

This was especially relevant during the pandemic, which significantly affected all sectors of society. The financial position of the Charity was closely monitored throughout the year and reported on to the Trustees with total transparency so that any action could be quickly taken where necessary if a change of direction or cost cutting was required.

In order to make a judgment on the amount of reserve, the Trustees have considered the risks in respect of expenditure, unrestricted income, restricted income and where funds can only be realised by the disposal of a fixed asset. Trustees have also taken into consideration any external identified potential major risks to income and expenditure during the year under consideration. A risk assessment has been undertaken for the period 2022/23 and the following has been determined:

- **Unrestricted Income:** High risk due to longer term impact of Covid-19 on charitable income, namely client payments, fundraising and events and schools-based counselling.
- **Restricted Income:** Low Risk as relationships with Commissioners remain positive
- **Expenditure:** Medium risk as budget has been remodelled based on the impact of Covid19 and a UK wide lockdown but timescales for this and longer-term impact remain unclear.
- **External environment:** Medium risk due to changing resources in the public sector and the impact of Covid19 on public policy (such as the Domestic Abuse Bill) and longer-term funding availability.

Our smart reserve policy is modelled on the following:

TLC: Talk, Listen, Change is predicting income of in excess of £3 million in 2022/23.
Based on this smart reserve model we should hold in reserve £443,145.

Current Reserves as of 31 March 2022 equal £470,552 which represents an increase on the previous year.

In future years any excess reserves will be used to:

- Invest in new service development
- Invest in replication of services into new geographical areas
- Invest in additional organisational resources

Reserves have been established in the past by:

- Tight control of expenditure in all areas.
- Successful fundraising
- Maximising interest income from a positive cash flow situation over many years.

The Board seek to maintain reserves by setting an achievable balanced budget for each financial year.

The policy and the calculation of level of reserves will be reviewed at least annually. The reserve figure stated will be checked after the production of the annual accounts, prior to budget setting and at year-end.

Reserves required are reviewed outside of this schedule if we are considering the application or use of a significant level of reserve.

The Trustees have worked closely with the management of the Charity and all are extremely satisfied with the current position.

TLC: TALK, LISTEN, CHANGE

Report of the Trustees for the Year Ended 31 March 2022

STRATEGIC REPORT

We have continued to receive financial support from most local authorities in whose areas we work - Stockport, Trafford, Manchester, Salford, Bury and Wigan - and we are very grateful to them for their support and encouragement. We also very much appreciate all those organisations, trusts and private individuals who continue to support our work financially and without whom we could not survive.

The Charity's current policy concerning the payment of trade creditors is to follow the CBI's Prompt Payers Code (copies are available from the CBI, Centre Point, 103 New Oxford Street, London WC1A 1DU).

The Charity's current policy therefore concerning the payment of trade creditors is to:

- settle the terms of payment with suppliers when agreeing the terms of each transaction;
- ensure that suppliers are made aware of the terms of payment by inclusion of the relevant terms in contracts; and
- pay in accordance with the Charity's contractual and other legal obligations;

Future plans

Work has continued to be undertaken from March 2020 to move all our services from face-to-face delivery into a hybrid model with both online delivery and face to face delivery. Our office and delivery centres closed in March 2020 temporarily as part of the national lockdown. This continued for some months and a return to Trafford House has been carefully managed to ensure the safety of everyone. A number of our team were furloughed under the Government's Coronavirus Job Retention Scheme.

The charity is in the best possible place to continue to face the continued pandemic but is seeing rising demand for services and a challenging financial climate.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Charity has a Board of Trustees, which delegates the day-to-day responsibility of the management and control of the Charity and its funds to its Chief Executive.

A scheme of delegation is in place and day to day responsibility for the provision of the services rest with the Chief Executive along with the Senior Leadership Team. The Chief Executive is responsible for ensuring that the charity delivers the services specified and that key performance indicators are met. The Senior Leadership Team has responsibility for the day to day operational management of the Charity, individual supervision of the staff team and also ensuring that the team continue to develop their skills and working practices in line with good practice.

The Chair, Vice Chair and Treasurer who sit on the Board of Trustees are elected at the Annual General Meeting. The Chief Executive, appointed by the Board of Trustees, is responsible to the Trustees and attends Board of Trustee meetings for discussion and approval of activities on a regular basis.

All expenditure is approved by the Board of Trustees acting as a body and the Trustees ensure that full accounting records are maintained with monthly production of statistics and management accounting records to ensure that all criteria for spending the funds of the Charity are fully met. Within the Charity there are a number of restricted funds relating to specific projects. The delegated authority to the Chief Executive ensures that these are managed on a day to day basis within the requirements of their restrictions and this is overseen by the Board of Trustees.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
1559314 (England and Wales)

Registered Charity number
512710

TLC: TALK, LISTEN, CHANGE

Report of the Trustees for the Year Ended 31 March 2022

Registered office

Floor 5
Trafford House
Chester Road
Manchester
M32 0RS

Trustees

Mrs R Agbalaya (resigned 17.6.22)
Mrs V Calderbank (resigned 9.9.22)
Dr G A Drugan
Mr G Ellis (resigned 12.5.22)
Mr C M Gaskell
Mr K Mitchell
Mr A Raymode
Mrs M A Shannon
Mrs A Shepherd (resigned 23.9.22)
Mrs B M Shuttleworth
Mr J B Sless
Mrs A Sultan
Mr L Jno-Baptiste (resigned 27.4.21)

Appointment of the Trustees is by election at the Annual General Meeting of the Charity. Additional Trustees to fill casual vacancies may be appointed by the Board during the year and their continuation is subject to election at the next AGM.

New Trustees are required to undergo an induction programme including an introduction to the objectives, scope and policies of the Charity, Charity Commission information and Trustee responsibilities.

Company Secretary

Mrs M Hill

Auditors

Xeinadin Audit Limited
2 Hilliards Court
Chester Business Park
Chester
CH4 9QP

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of TLC: TALK, LISTEN, CHANGE for the purposes of company law) are responsible for preparing the Report of the Trustees 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 and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity 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 charitable company will continue in business.

The trustees are responsible for keeping 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.

TLC: TALK, LISTEN, CHANGE

**Report of the Trustees
for the Year Ended 31 March 2022**

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

Members of the Board of Trustees

Members of the Board of Trustees, who are directors for the purpose of company law and trustees for the purpose of charity law, who served during the year and up to the date of this report are set out on page 10.

In accordance with company law, as the company's directors, we certify that:

- so far as we are aware, there is no relevant audit information of which the company's auditors are unaware; and
- as the directors of the company we have taken all the steps that we ought to have taken in order to make ourselves aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

AUDITORS

The auditors, Xeinadin Audit Limited, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 18 January 2023 and signed on the board's behalf by:



Mrs B M Shuttleworth - Trustee

**Report of the Independent Auditors to the Members of
TLC: TALK, LISTEN, CHANGE**

Opinion

We have audited the financial statements of TLC: TALK, LISTEN, CHANGE (the 'charitable company') for the year ended 31 March 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and 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 (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2022 and of its incoming resources and application of resources, including its income and expenditure, 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 Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company 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 charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether 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 the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

**Report of the Independent Auditors to the Members of
TLC: TALK, LISTEN, CHANGE**

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

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

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

**Report of the Independent Auditors to the Members of
TLC: TALK, LISTEN, CHANGE**

Our 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 a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- We enquired of management and those charged with governance, which included obtaining and reviewing supporting documentation, concerning the charity's policies and procedures relating to:
- Identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance;
- Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected, or alleged fraud;
- The internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.
- We inspected the minutes of meetings of those charged with governance.
- We obtained an understanding of the legal and regulatory framework that the charity operates in, focusing on those laws and regulations that had a material effect on the financial statements or that had a fundamental effect on the operations of the charity from our professional and sector experience.
- We communicated applicable laws and regulations throughout the audit team and remained alert to any indications of non-compliance throughout the audit.
- We reviewed any reports made to regulators.
- We reviewed the financial statement disclosures and tested these to supporting documentation to assess compliance with applicable laws and regulations.
- We performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.
- In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments, assessed whether the judgements made in making accounting estimates are indicative of a potential bias and tested significant transactions that are unusual or those outside the normal course of business.

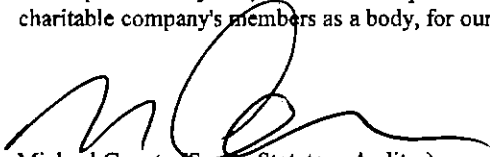
Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud often involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

**Report of the Independent Auditors to the Members of
TLC: TALK, LISTEN, CHANGE**

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Michael Caputo (Senior Statutory Auditor)
for and on behalf of Xeinadin Audit Limited
2 Hilliards Court
Chester Business Park
Chester
.....

Date: 18 January 2023

TLC: TALK, LISTEN, CHANGE

**Statement of Financial Activities
for the Year Ended 31 March 2022**

	Notes	Unrestricted fund £	Restricted fund £	31.3.22 Total funds £	31.3.21 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	3,985	-	3,985	56,995
Charitable activities					
Charitable		374,062	2,707,030	3,081,092	1,938,013
Investment income	3	167	-	167	110
Other income	5	64,445	-	64,445	66,047
Total		<u>442,659</u>	<u>2,707,030</u>	<u>3,149,689</u>	<u>2,061,165</u>
EXPENDITURE ON					
Charitable activities					
Charitable	6	488,019	2,574,235	3,062,254	1,972,418
Other	8	-	-	-	66,047
Total		<u>488,019</u>	<u>2,574,235</u>	<u>3,062,254</u>	<u>2,038,465</u>
NET INCOME/(EXPENDITURE)		(45,360)	132,795	87,435	22,700
RECONCILIATION OF FUNDS					
Total funds brought forward		351,051	32,066	383,117	360,417
TOTAL FUNDS CARRIED FORWARD		<u>305,691</u>	<u>164,861</u>	<u>470,552</u>	<u>383,117</u>

The notes form part of these financial statements

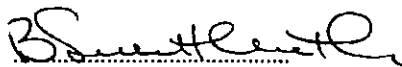
TLC: TALK, LISTEN, CHANGE

Balance Sheet
31 March 2022

	Notes	Unrestricted fund £	Restricted fund £	31.3.22 Total funds £	31.3.21 Total funds £
FIXED ASSETS					
Tangible assets	13	140,130	-	140,130	282,810
CURRENT ASSETS					
Debtors	14	1,475,006	-	1,475,006	184,987
Cash at bank and in hand		696,551	164,861	861,412	1,474,358
		<u>2,171,557</u>	<u>164,861</u>	<u>2,336,418</u>	<u>1,659,345</u>
CREDITORS					
Amounts falling due within one year	15	(1,923,635)	-	(1,923,635)	(1,437,431)
NET CURRENT ASSETS		<u>247,922</u>	<u>164,861</u>	<u>412,783</u>	<u>221,914</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>388,052</u>	<u>164,861</u>	<u>552,913</u>	<u>504,724</u>
CREDITORS					
Amounts falling due after more than one year	16	(82,361)	-	(82,361)	(121,607)
NET ASSETS		<u>305,691</u>	<u>164,861</u>	<u>470,552</u>	<u>383,117</u>
FUNDS					
Unrestricted funds	19			305,691	351,051
Restricted funds				164,861	32,066
TOTAL FUNDS				<u>470,552</u>	<u>383,117</u>

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 19 January 2023..... and were signed on its behalf by:



Mrs B M Shuttleworth - Trustee

The notes form part of these financial statements

TLC: TALK, LISTEN, CHANGE

**Cash Flow Statement
for the Year Ended 31 March 2022**

Notes	31.3.22 £	31.3.21 £
Cash flows from operating activities		
Cash generated from operations	1 (745,175)	1,280,932
Interest paid	(14,018)	(10,853)
Net cash (used in)/provided by operating activities	<u>(759,193)</u>	<u>1,270,079</u>
Cash flows from investing activities		
Purchase of tangible fixed assets	(63,451)	(34,137)
Sale of tangible fixed assets	251,277	-
Interest received	167	110
Net cash provided by/(used in) investing activities	<u>187,993</u>	<u>(34,027)</u>
Cash flows from financing activities		
New loans in year	-	153,125
Loan repayments in year	(41,746)	(13,760)
Net cash (used in)/provided by financing activities	<u>(41,746)</u>	<u>139,365</u>
Change in cash and cash equivalents in the reporting period	<u>(612,946)</u>	<u>1,375,417</u>
Cash and cash equivalents at the beginning of the reporting period	<u>1,474,358</u>	<u>98,941</u>
Cash and cash equivalents at the end of the reporting period	<u><u>861,412</u></u>	<u><u>1,474,358</u></u>

The notes form part of these financial statements

TLC: TALK, LISTEN, CHANGE

Notes to the Cash Flow Statement
for the Year Ended 31 March 2022

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES	31.3.22	31.3.21
	£	£
Net income for the reporting period (as per the Statement of Financial Activities)	87,435	22,700
Adjustments for:		
Depreciation charges	18,632	16,760
Profit on disposal of fixed assets	(61,277)	-
Interest received	(167)	(110)
Interest paid	14,018	10,853
(Increase)/decrease in debtors	(1,290,019)	96,949
Increase in creditors	486,203	1,133,780
	<u> </u>	<u> </u>
Net cash (used in)/provided by operations	<u>(745,175)</u>	<u>1,280,932</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.21	Cash flow	At 31.3.22
	£	£	£
Net cash			
Cash at bank and in hand	1,474,358	(612,946)	861,412
	<u>1,474,358</u>	<u>(612,946)</u>	<u>861,412</u>
Debt			
Debts falling due within 1 year	(40,214)	-	(40,214)
Debts falling due after 1 year	(121,607)	39,246	(82,361)
	<u>(161,821)</u>	<u>39,246</u>	<u>(122,575)</u>
Total	<u>1,312,537</u>	<u>(573,700)</u>	<u>738,837</u>

The notes form part of these financial statements

TLC: TALK, LISTEN, CHANGE

Notes to the Financial Statements for the Year Ended 31 March 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Critical accounting judgements and key sources of estimation uncertainty

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Long leasehold	- 2% on cost
Improvements to property	- 20% on cost
Plant and machinery	- 20% on reducing balance
Fixtures and fittings	- 10% on reducing balance

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Going concern

At the time of approving the financial statements, 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 financial statements.

Following the Covid-19 outbreak in the United Kingdom in the first quarter of 2020, the business is now operating at normal activity levels.

TLC: TALK, LISTEN, CHANGE

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

1. ACCOUNTING POLICIES - continued

Going concern

The charitable company is robust and has a strong financial position, with net assets of £471k and cash reserves of £861k at 31st March 2022.

Having taken into consideration the impact of the interruption to the charitable company following the Covid-19 pandemic and adjusting the financial projections accordingly, at the time of approving the financial statements the directors have a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. Thus the directors continue to adopt the going concern basis of accounting in preparing the financial statements.

2. DONATIONS AND LEGACIES

	31.3.22	31.3.21
	£	£
Donations	3,985	56,995
	<u> </u>	<u> </u>

3. INVESTMENT INCOME

	31.3.22	31.3.21
	£	£
Deposit account interest	167	110
	<u> </u>	<u> </u>

4. INCOME FROM CHARITABLE ACTIVITIES

		31.3.22	31.3.21
	Activity	£	£
Individual Client Payments	Charitable	178,980	153,121
Contract Client Payments	Charitable	2,612,746	1,458,633
Grants	Charitable	289,366	326,259
		<u> </u>	<u> </u>
		3,081,092	1,938,013
		<u> </u>	<u> </u>

5. OTHER INCOME

		31.3.22	31.3.21
		£	£
Gain on sale of tangible fixed assets		61,277	-
CJRS Income		2,493	66,047
Other income		675	-
		<u> </u>	<u> </u>
		64,445	66,047
		<u> </u>	<u> </u>

TLC: TALK, LISTEN, CHANGE

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2022**

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 7) £	Totals £
Charitable	2,903,872	158,382	3,062,254

7. SUPPORT COSTS

	Management £	Finance £	Governance costs £	Totals £
Charitable	149,185	738	8,459	158,382

Support costs, included in the above, are as follows:

	31.3.22	31.3.21
	Charitable £	Total activities £
Wages	117,720	50,116
Social security	7,943	4,492
Pensions	6,166	4,220
Rates and water	204	426
Insurance	869	424
Light and heat	86	90
Telephone	1,676	1,345
Postage and stationery	151	120
Advertising	1,811	1,154
Sundries	1,610	698
Staff Expenses	3,832	1,054
Repairs and renewals	1,934	1,450
Rent	3,726	3,777
Legal and Professional	526	-
Depreciation of tangible and heritage assets	931	838
Bank charges	738	571
Auditors' remuneration	4,139	4,139
Accountancy fees	4,320	3,194
Legal fees	-	386
	158,382	78,494

8. OTHER

	31.3.22 £	31.3.21 £
Furloughed Staff	-	66,047

TLC: TALK, LISTEN, CHANGE

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2022**

9. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.3.22	31.3.21
	£	£
Auditors' remuneration	4,139	4,139
Depreciation - owned assets	16,131	16,761
Surplus on disposal of fixed assets	(61,277)	-
	<u> </u>	<u> </u>

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

11. STAFF COSTS

	31.3.22	31.3.21
	£	£
Wages and salaries	2,354,398	1,484,644
Social security costs	158,850	91,409
Other pension costs	123,317	81,773
	<u> </u>	<u> </u>
	<u>2,636,565</u>	<u>1,657,826</u>

The average monthly number of employees during the year was as follows:

	31.3.22	31.3.21
All employees	108	87
	<u> </u>	<u> </u>

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	31.3.22	31.3.21
£60,001 - £70,000	1	-
	<u> </u>	<u> </u>

The trustees consider key management personnel to be comprised of the Director of Services, the Head of Business Intelligence, the Chief Executive Officer, the Director of Business Services and the Head of Development.

The total amount of employee benefits, including salaries, received by key management personnel was £237,911 (2021: £229,093).

TLC: TALK, LISTEN, CHANGE

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	56,818	177	56,995
Charitable activities			
Charitable	468,063	1,469,950	1,938,013
Investment income	110	-	110
Other income	-	66,047	66,047
Total	<u>524,991</u>	<u>1,536,174</u>	<u>2,061,165</u>
EXPENDITURE ON			
Charitable activities			
Charitable	426,609	1,545,809	1,972,418
Other	-	66,047	66,047
Total	<u>426,609</u>	<u>1,611,856</u>	<u>2,038,465</u>
NET INCOME/(EXPENDITURE)	98,382	(75,682)	22,700
RECONCILIATION OF FUNDS			
Total funds brought forward	252,669	107,748	360,417
TOTAL FUNDS CARRIED FORWARD	<u>351,051</u>	<u>32,066</u>	<u>383,117</u>

TLC: TALK, LISTEN, CHANGE

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2022**

13. TANGIBLE FIXED ASSETS

	Long leasehold £	Improvements to property £	Plant and machinery £	Fixtures and fittings £	Totals £
COST					
At 1 April 2021	200,000	27,811	1,352	140,166	369,329
Additions	-	-	-	63,451	63,451
Disposals	(200,000)	-	-	-	(200,000)
At 31 March 2022	-	27,811	1,352	203,617	232,780
DEPRECIATION					
At 1 April 2021	10,000	8,407	1,319	66,793	86,519
Charge for year	-	5,679	7	10,445	16,131
Eliminated on disposal	(10,000)	-	-	-	(10,000)
At 31 March 2022	-	14,086	1,326	77,238	92,650
NET BOOK VALUE					
At 31 March 2022	-	13,725	26	126,379	140,130
At 31 March 2021	190,000	19,404	33	73,373	282,810

Land and buildings with a carrying amount of £2,167 were revalued at 31st March 2019 by Thomas Willmax, independent valuers not connected with the charity on the basis of market value. The valuation conforms to International Valuation Standards and was based on recent market transactions on arm's length terms for similar properties.

At 31st March 2022, had the revalued assets been carried historic cost less accumulated depreciation and accumulated impairment losses, their carrying amount would have been approximately £nil (2021 - £82).

The land and buildings were sold during the year.

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.22	31.3.21
	£	£
Trade debtors	1,348,781	103,716
Prepayments and accrued income	126,225	81,271
	<u>1,475,006</u>	<u>184,987</u>

TLC: TALK, LISTEN, CHANGE

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		
	31.3.22	31.3.21
	£	£
Bank loans and overdrafts (see note 17)	8,873	8,873
Other loans (see note 17)	31,341	31,341
Trade creditors	100,864	38,451
Social security and other taxes	49,123	30,887
Other creditors	12,201	757
Accruals and deferred income	1,721,233	1,327,122
	<u>1,923,635</u>	<u>1,437,431</u>
16. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR		
	31.3.22	31.3.21
	£	£
Bank loans (see note 17)	33,222	41,127
Other loans (see note 17)	49,139	80,480
	<u>82,361</u>	<u>121,607</u>
17. LOANS		
An analysis of the maturity of loans is given below:		
	31.3.22	31.3.21
	£	£
Amounts falling due within one year on demand:		
Bank loans	8,873	8,873
Other loans	31,341	31,341
	<u>40,214</u>	<u>40,214</u>
Amounts falling between one and two years:		
Bank loans - 1-2 years	10,648	10,648
Other loans - 1-2 years	31,341	31,341
	<u>41,989</u>	<u>41,989</u>
Amounts falling due between two and five years:		
Bank loans - 2-5 years	22,574	30,479
Other loans - 2-5 years	17,798	49,139
	<u>40,372</u>	<u>79,618</u>

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**Notes to the Financial Statements - continued
for the Year Ended 31 March 2022**

18. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	31.3.22	31.3.21
	£	£
Within one year	74,514	73,098
Between one and five years	74,514	292,392
In more than five years	-	268,026
	<u>149,028</u>	<u>633,516</u>

19. MOVEMENT IN FUNDS

Funding Stream	At 01.04.20	Incoming Resources	Resources Expended	At 31.03.21	Incoming Resources	Resources Expended	At 31.03.22
	£	£	£	£	£	£	£
Unrestricted Funds							
General Fund	54,836	657,052	558,670	153,218	442,659	448,019	147,858
Total	<u>54,836</u>	<u>657,052</u>	<u>558,670</u>	<u>153,218</u>	<u>442,659</u>	<u>448,019</u>	<u>147,858</u>
Restricted Funds							
Community	66,647	351,375	418,022	-	324,877	324,877	-
Counselling	-	133,931	133,931	-	44,589	31,756	12,833
Domestic Abuse	41,101	918,807	927,842	32,066	2,337,564	2,217,602	152,028
Total	<u>107,748</u>	<u>1,404,113</u>	<u>1,479,795</u>	<u>32,066</u>	<u>2,707,030</u>	<u>2,574,235</u>	<u>164,861</u>

20. RELATED PARTY DISCLOSURES

Included in trade creditors at the year end date was an amount of £1,440 (2021: £360) due to Topping Partnership (Accountants) Limited, a company in which a trustee has an interest. The charity received services from Topping Partnership (Accountants) Limited amounting to £4,320 (2021: £4,320)

TLC: TALK, LISTEN, CHANGE

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

21. RESTRICTED FUNDS

Funding Stream	At 01.04.20 £	Movement in funds		At 31.03.21 £	Movement in funds		At 31.03.22 £
		Incoming Resources £	Resources Expended £		Incoming resources £	Resources expended £	
Ambition for Aging	-	-	-	-	-	-	-
BBC Children in Need	-	40,420	40,420	-	34,738	34,738	-
Booth Charities	-	4,997	4,997	-	-	-	-
DfE Alternative Provision Innovation Fund	-	61,085	61,085	-	-	-	-
GMCA - Home Office	-	144,347	144,347	-	1,256,601	1,256,601	-
GMCA - MoJ Funding	-	-	-	-	26,138	26,138	-
GMCA - Strive	26,138	313,656	313,656	26,138	285,230	311,368	-
GMCVO - Walking Partnership	-	5,000	5,000	-	4,239	4,239	-
Henry Smith Charities	-	53,300	53,300	-	47,600	47,600	-
Housing First	-	14,112	14,112	-	13,090	13,090	-
Leathersellers	-	35,000	35,000	-	15,000	15,000	-
Leeds and Yorkshire Housing	-	2,500	2,500	-	-	-	-
Lloyds Bank Foundation	-	13,778	13,788	-	-	-	-
Make A Change	-	-	-	-	152,028	-	152,028
Manchester City Council - CPVA	-	14,996	14,996	-	145,318	145,318	-
Manchester City Council - Drive	-	80,000	80,000	-	170,646	170,646	-

TLC: TALK, LISTEN, CHANGE

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

21. RESTRICTED FUNDS - continued

Manchester City Council - One Manchester	-	-	-	-	-	-	-
MSV Housing	-	5,000	5,000	-	-	-	-
Oldham Social Action Fund	-	5,625	5,625	-	-	-	-
Rayne Foundation	-	20,000	20,000	-	-	-	-
Rochdale MBC	-	-	-	-	-	-	-
Salford City Council - DAPP	-	54,238	54,238	-	81,357	81,357	-
Salford City Council - YPDAS	-	41,031	41,031	-	37,905	37,905	-
Salford Local Area Committee	-	-	-	-	-	-	-
SMBC (Early help and Prevention)	59,151	170,639	229,790		197,169	197,169	-
Stockport Homes (Prevention Alliance)	-	133,751	133,751	-	93,484	93,484	-
Stockport MBC - Home Office Match	-	14,269	8,340	5,929	-	5,929	-
Sylvia Adams Foundation	-	4,000	4,000	-	-	-	-
The National Lottery fund	-	9,994	9,994	-	-	-	-
The Guinness Partnership	-	12,000	12,000	-	-	-	-
The Tutor Trust	-	30,618	30,618	-	31,499	18,666	12,833

TLC: TALK, LISTEN, CHANGE

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

21. RESTRICTED FUNDS - continued

Trafford Domestic Abuse Services	-	8,800	8,800	-	-	-	-
Trafford Housing Trust	-	28,922	28,922	-	-	-	-
Trafford MBC Early Years	7,496	29,985	37,481	-	29,985	29,985	-
Wigan MBC	14,963	37,060	52,023	-	-	-	-
Bury MBC	-	-	-	-	50,004	50,004	-
Zochonis	-	15,000	15,000	-	35,000	35,000	-
	<u>107,748</u>	<u>1,404,113</u>	<u>1,479,795</u>	<u>32,066</u>	<u>2,707,030</u>	<u>2,574,235</u>	<u>164,861</u>

22. FINANCIAL INSTRUMENTS

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

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

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

Basic financial assets

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

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments 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.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

TLC: TALK, LISTEN, CHANGE

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2022**

22. FINANCIAL INSTRUMENTS - continued

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

23. ANALYSIS OF RESERVES

	31.03.2022	31.03.2021
	£	£
Total reserves	470,552	383,117
Less:		
Restricted funds	164,861	32,066
Unrestricted tangible fixed assets	140,130	282,810
	<hr/>	<hr/>
Freely available reserves	165,561	68,241
	<hr/>	<hr/>

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**Detailed Statement of Financial Activities
for the Year Ended 31 March 2022**

	31.3.22 £	31.3.21 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	3,985	56,995
Investment income		
Deposit account interest	167	110
Charitable activities		
Individual Client Payments	178,980	153,121
Contract Client Payments	2,612,746	1,458,633
Grants	289,366	326,259
	3,081,092	1,938,013
Other income		
Gain on sale of tangible fixed assets	61,277	-
CJRS Income	2,493	66,047
Other income	675	-
	64,445	66,047
Total incoming resources	3,149,689	2,061,165
EXPENDITURE		
Charitable activities		
Wages	2,236,678	1,434,528
Social security	150,907	86,917
Pensions	117,151	77,553
Rates and water	3,872	8,088
Insurance	16,508	8,060
Light and heat	1,640	1,707
Telephone	31,843	25,545
Postage and stationery	2,871	2,274
Advertising	34,416	21,919
Sundries	30,586	13,263
Counsellors	24,154	23,427
Student & Volunteer Expenses	1,063	351
Staff Expenses	72,803	20,029
Repairs and renewals	36,744	27,544
Subscriptions	18,961	19,737
Room Hire	5,666	90
Rent	70,788	71,765
Bad debts	5,513	17,021
Legal and Professional	9,989	7,331
Long leasehold	-	4,750
Improvements to property	7,770	5,395
Plant and machinery	8	8
Carried forward	2,879,931	1,877,302

This page does not form part of the statutory financial statements

TLC: TALK, LISTEN, CHANGE

**Detailed Statement of Financial Activities
for the Year Ended 31 March 2022**

	31.3.22	31.3.21
	£	£
Charitable activities		
Brought forward	2,879,931	1,877,302
Fixtures and fittings	9,923	5,769
Bank charges and interest	14,018	10,853
	2,903,872	1,893,924
Other		
Furloughed Staff	-	66,047
Support costs		
Management		
Wages	117,720	50,116
Social security	7,943	4,492
Pensions	6,166	4,220
Rates and water	204	426
Insurance	869	424
Light and heat	86	90
Telephone	1,676	1,345
Postage and stationery	151	120
Advertising	1,811	1,154
Sundries	1,610	698
Staff Expenses	3,832	1,054
Repairs and renewals	1,934	1,450
Rent	3,726	3,777
Legal and Professional	526	-
Long leasehold	-	250
Improvements to property	409	284
Fixtures and fittings	522	304
	149,185	70,204
Finance		
Bank charges	738	571
Governance costs		
Auditors' remuneration	4,139	4,139
Accountancy fees	4,320	3,194
Legal fees	-	386
	8,459	7,719
Total resources expended	3,062,254	2,038,465
Net income	87,435	22,700

This page does not form part of the statutory financial statements

TLC: TALK, LISTEN, CHANGE

England & Wales - Charity number 512710

Accounts

REGISTERED COMPANY NUMBER: 1559314 (England and Wales)
REGISTERED CHARITY NUMBER: 512710

**Report of the Trustees and
Financial Statements for the Year Ended 31 March 2021
for
TLC: TALK, LISTEN, CHANGE**

Styles & Co JFC Limited
Heather House
473 Warrington Road
Culcheth
Warrington
WA3 5QU

TLC: TALK, LISTEN, CHANGE

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for the Year Ended 31 March 2021**

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TLC: TALK, LISTEN, CHANGE

**Report of the Trustees
for the Year Ended 31 March 2021**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

TLC: TALK, LISTEN, CHANGE

Report of the Trustees for the Year Ended 31 March 2021

OBJECTIVES AND ACTIVITIES

Objectives and activities

Purposes and Aims

Our charity's purposes as set out in the objects contained in the company's governing documents are to:

- benefit the public by the provision of integrated relationship support to provide safe, healthy and happy relationships; and

- to ensure our door is open to all who require our services regardless of means or background;

Our aims fully reflect the purposes that the charity was set up to further the provision of relationship support to all.

We review our aims, objectives and activities each year. This review looks at what we achieved and the outcomes of our work in the previous 12 months. The review looks at the success of each key activity and the benefits they have brought to those groups of people we are set up to help.

The review also helps us ensure our aim, objectives and activities remained focused on our stated purposes. We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aim and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set out in the governing documents.

The history and focus of our work

TLC: Talk, Listen, Change was formed on 1st April 2017. Prior to this we used to be part of the national Relate Federation (since 1981) but back in 2016, with a growing range of services, our Board, our staff, our volunteers and other members all decided we could give better, more useful and integrated services as a wholly independent charity.

Our integrated package of relationship support is unique and provides an innovative and creative offer to both the people we work with and the communities in which they live.

How our activities deliver public benefit

- We deliver a range of integrated support, therapies and programmes of work which help improve emotional wellbeing and ensure safe, healthy and happy relationships. We believe that being surrounded by safe, healthy and happy relationships supports high levels of emotional wellbeing and increased personal resilience. We want all relationships to be as good as possible. Relationships should be nourished and sometimes everyone needs support to do this.

- We deliver services to people of all ages. We deliver services to individuals, couples, families and communities. We take a holistic approach to each person, tailoring support according to what they most want to achieve and the way in which they want to engage with us. We will pay attention to the specific needs of marginalised and/or minority groups and strive to best meet their needs. We will work with everyone; our starting point is always about getting to know and understand the person.

Relationships can be of any kind. It could be the relationship with yourself, the relationship with a partner or previous partner, with friends or family, with school or work or with the wider community. Individuals can approach us directly for support or can be referred by a professional agency they are already engaged with.

People can choose to access our services in a way which works for them. Our focus is on helping individuals increase their understanding of who they are and why, identifying how they need or want to change, enabling them to discover and build on their strengths and equip themselves with the skills to develop different ways of being and acting, for themselves and within the relationships that they have. People can work with us for a short time or over the longer term. Our door is always open if anyone wants to come back.

Our strategy

The 1st April 2020 saw us launch a new 5 year strategy from 2020 - 2025.

TLC: TALK, LISTEN, CHANGE

Report of the Trustees for the Year Ended 31 March 2021

As part of this strategy and in support of our vision and mission, we have painted a picture of TLC: Talk, Listen, Change in 2025:

A. More children, young people and adults access support across the North West in pursuit of safe, healthy and happy relationships;

B. TLC: Talk, Listen, Change is the voice of relationship support across the North West, with a high profile presence across both media and professional networks;

C. TLC: Talk, Listen, Change is active strategically and operationally across all regions of the North West: Greater Manchester, Cheshire, Lancashire, Cumbria and Merseyside. By 2025, we will have started to expand across the North of England;

D. The impact and value of safe, healthy and happy relationships is demonstrable through a strongly articulated annual social impact and social value report;

E. Our income is growing through a diverse funding mix. Modest surpluses are achieved year-on-year. Reserves are within our set policy;

F. We deliver efficient, effective, safe services, maximising the use of digital solutions for both back office and front facing functions. We have the highest level of information governance security;

G. We attract, invest in and retain the best quality staff who deliver the highest levels of professional service. We are committed to professional development and training;

H. We have a culture where creativity and innovation are encouraged, continuous improvement is embedded, participation is inherent and authenticity is key;

I. TLC: Talk, Listen, Change is a brand leader in relationship support, securing wide-ranging PR opportunities and utilising multiple communication channels;

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

The charity's policy is to consult and discuss with employees, through staff meetings, matters likely to affect employees' interests.

Information of matters of concern to employees is given through information bulletins and reports which seek to achieve a common awareness on the part of all employees of the financial and economic factors affecting the charity's performance.

We are committed to equality, diversity and inclusion and applications for employment by disabled persons are always fully considered, bearing in mind the aptitudes of the applicant concerned. In the event of members of staff becoming disabled, every effort is made to ensure that their employment within the charity continues and that the appropriate training is arranged. It is the policy of the charity that the training, career development and promotion of disabled persons should, as far as possible, be identical to that of other employees.

TLC: TALK, LISTEN, CHANGE

Report of the Trustees for the Year Ended 31 March 2021

STRATEGIC REPORT

Achievement and performance

Our progress and achievements

From 1st April 2020 - 31st March 2021 we supported 9,516 people.

Highlights of the year included:

- The award of Home Office funding via the Greater Manchester Combined Authority, as well as the award of new contracts, which have enabled us to expand our existing and develop new perpetrator programmes across Greater Manchester;
- Further growth of our counselling services for housing association tenants, and a pilot for those in recovery from drug and alcohol addiction;
- Launch of the 2020 Impact Report for The Prevention Alliance Stockport, showcasing some fantastic work undertaken by the Alliance team within the community;
- Securing funding to pilot ground-breaking work using Artificial Intelligence and Machine Learning to increase the quality and efficiency of our domestic abuse services;
- A successful application to join the Greater Manchester Trauma Responsive workforce training programme, equipping us to work in a way that reduces the impact of previous trauma on those we support;
- Winning a Charity Governance Award in the Board Equity and Diversity category, for our previously outlined work to increase diversity on our Board;

Organisationally, we have continued to develop this year, and, in many ways, we have 'settled in' both to delivering client-facing services and operating as a team remotely and all in the midst of an ever-changing environment. We are so proud of our fantastic workforce and volunteers, who have tirelessly adapted and persisted, focused on providing the very best services for those we seek to support.

Our Senior Leadership Team made a conscious decision to be thoughtfully transparent with our teams about every aspect of our organisation and the challenges we face - including finance and risk - while recognising the implications of sharing this with people who rely on their salaries to pay bills and support their families. We put in place a strong support network around staff via line management and peer support within the organisation, and a wide range of opportunities to connect with colleagues, ranging from informal virtual 'coffee and cake' with our CEO, to more formal influencing groups such as our People of Colour and LGBTQ+ staff groups.

We increased our staff team to over 50 people - mainly comprising delivery staff for our Home Office funded work, plus new team leader roles and some key infrastructure posts including a part time Head of Finance role which was planned for later in 2021.

We also took some crucial steps towards understanding the diversity of our workforce, with special consideration to how we might be able to increase representation across the organisation. We began planning for our very first staff survey, one of several steps we plan to take to make sure everyone has ample opportunity to have their voice heard and influence the shape of our organisation as we grow.

Influence

TLC were a signatory on the Call to Action for a Perpetrator Strategy co-ordinated by Safe Lives and Respect and presented to Government, and we have worked closely with colleagues nationally to influence the journey of the Domestic Abuse Bill through Parliament.

Our CEO spoke at a PlaceShapers conference in November 2020 as part of a panel chaired by Alison Inman (ex-President of the Chartered Institute of Housing) and Kelly Henderson (founder of the Domestic Abuse Housing Alliance) about the role of Housing Providers in tackling domestic abuse.

TLC: TALK, LISTEN, CHANGE

Report of the Trustees for the Year Ended 31 March 2021

We continue to pursue opportunities to share our belief about the importance of safe, healthy, happy relationships in all forms

And in conclusion

While the wider future to an extent remains uncertain for us all, we feel privileged to have strong relationships with our fantastic team alongside us. We remain focused on our goal of supporting as many people as possible to establish safe, healthy, happy relationships in all areas of their lives.

"When I've been able to talk everything through with someone who wasn't telling me I was wrong - I heard from my own mouth how controlling, unfair and abusive I was being. I am so thankful for the opportunity I got... I can't believe how much I have changed." Programme participant, Mar 20

Financial review

Financial position

The accounts for the year ended 31 March 2021 show a surplus of income over expenditure of £22,700 compared to £14,591 in the previous year. The Trustees consider the outcome for the year ended 31 March 2021 to be satisfactory.

Principal risks and uncertainties

The major risks to which the organisation is exposed are reviewed regularly and the financial risks are incorporated into the reserves policy. The Trustees have carried out such a review and they have identified a number of risks, the most potentially serious of which are:

- i. Loss of income from funding bodies, i.e. local authorities, trusts
- ii. Rapid changes among our expanding, experienced management and administrative staff team.
- iii. A reduction in the practitioner workforce during a time of service growth.
- iv. A reduction in the guidance and momentum provided by the Board of Trustees.

All these risks can also be seen as opportunities. These and lesser risks have been considered and avoiding measures are included in the Strategic and Business Plan for the Charity. This is updated each year and monitored by the Chief Executive Officer and the Board of Trustees.

TLC: TALK, LISTEN, CHANGE

Report of the Trustees for the Year Ended 31 March 2021

STRATEGIC REPORT

Financial and risk management objectives and policies

Reserves Policy

The Charity during the past years has built up reserves to safeguard the future of the service during these difficult times and where necessary to subsidise activities when public funding has diminished. All aspects of both income and expenditure have been carefully studied and, where appropriate, action taken to reduce costs and maximise income.

This was especially relevant during the pandemic, which significantly affected all sectors of society. The financial position of the Charity was closely monitored throughout the year and reported on to the Trustees with total transparency so that any action could be quickly taken where necessary if a change of direction or cost cutting was required.

In order to make a judgment on the amount of reserve, the Trustees have considered the risks in respect of expenditure, unrestricted income, restricted income and where funds can only be realised by the disposal of a fixed asset. Trustees have also taken into consideration any external identified potential major risks to income and expenditure during the year under consideration. A risk assessment has been undertaken for the period 2021/22 and the following has been determined:

- **Unrestricted Income:** High risk due to longer term impact of Covid-19 on charitable income, namely client fundraising and events and schools-based counselling.
- **Restricted Income:** Low Risk as relationships with Commissioners remain positive
- **Expenditure:** Medium risk as budget has been remodelled based on the impact of Covid19 and a UK wide lockdown but timescales for this and longer-term impact remain unclear.
- **External environment:** Medium risk due to changing resources in the public sector and the impact of Covid19 on public policy (such as the Domestic Abuse Bill) and longer-term funding availability.

Our smart reserve policy is modelled on the following:

TLC: Talk, Listen, Change is predicting income of in excess of £3 million in 2021/22.
Based on this smart reserve model we should hold in reserve £443,145.

Current Reserves as of 31 March 2021 equal £383,117 which represents an increase on the previous year.

In future years any excess reserves will be used to:

- Invest in new service development
- Invest in replication of services into new geographical areas
- Invest in additional organisational resources

Reserves have been established in the past by:

- Tight control of expenditure in all areas.
- Successful fundraising
- Maximising interest income from a positive cash flow situation over many years.

The Board seek to maintain reserves by setting an achievable balanced budget for each financial year.

The policy and the calculation of level of reserves will be reviewed at least annually. The reserve figure stated will be checked after the production of the annual accounts, prior to budget setting and at year-end.

Reserves required are reviewed outside of this schedule if we are considering the application or use of a significant level of reserve.

The Trustees have worked closely with the management of the Charity and all are extremely satisfied with the current position.

TLC: TALK, LISTEN, CHANGE

Report of the Trustees for the Year Ended 31 March 2021

STRATEGIC REPORT

We have continued to receive financial support from most local authorities in whose areas we work - Stockport, Trafford, Manchester, Salford, Bury and Wigan - and we are very grateful to them for their support and encouragement. We also very much appreciate all those organisations, trusts and private individuals who continue to support our work financially and without whom we could not survive.

The Charity's current policy concerning the payment of trade creditors is to follow the CBI's Prompt Payers Code (copies are available from the CBI, Centre Point, 103 New Oxford Street, London WC1A 1DU).

The Charity's current policy therefore concerning the payment of trade creditors is to:

- settle the terms of payment with suppliers when agreeing the terms of each transaction;
- ensure that suppliers are made aware of the terms of payment by inclusion of the relevant terms in contracts; and
- pay in accordance with the Charity's contractual and other legal obligations;

Future plans

Work has continued to be undertaken from March 2020 to move all our services from face-to-face delivery into a hybrid model with both online delivery and face to face delivery. Our office and delivery centres closed in March 2020 temporarily as part of the national lockdown. This continued for some months and a return to Trafford House has been carefully managed to ensure the safety of everyone. A number of our team were furloughed under the Government's Coronavirus Job Retention Scheme.

The charity is in the best possible place to continue to face the continued pandemic but is seeing rising demand for services and a challenging financial climate.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Charity has a Board of Trustees, which delegates the day-to-day responsibility of the management and control of the Charity and its funds to its Chief Executive.

A scheme of delegation is in place and day to day responsibility for the provision of the services rest with the Chief Executive along with the Senior Leadership Team. The Chief Executive is responsible for ensuring that the charity delivers the services specified and that key performance indicators are met. The Senior Leadership Team has responsibility for the day to day operational management of the Charity, individual supervision of the staff team and also ensuring that the team continue to develop their skills and working practices in line with good practice.

The Chair, Vice Chair and Treasurer who sit on the Board of Trustees are elected at the Annual General Meeting. The Chief Executive, appointed by the Board of Trustees, is responsible to the Trustees and attends Board of Trustee meetings for discussion and approval of activities on a regular basis.

All expenditure is approved by the Board of Trustees acting as a body and the Trustees ensure that full accounting records are maintained with monthly production of statistics and management accounting records to ensure that all criteria for spending the funds of the Charity are fully met. Within the Charity there are a number of restricted funds relating to specific projects. The delegated authority to the Chief Executive ensures that these are managed on a day to day basis within the requirements of their restrictions and this is overseen by the Board of Trustees.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
1559314 (England and Wales)

Registered Charity number
512710

TLC: TALK, LISTEN, CHANGE

Report of the Trustees for the Year Ended 31 March 2021

Registered office

Floor 5
Trafford House
Chester Road
Manchester
M32 0RS

Trustees

Mrs R Agbalaya (appointed 13.5.20)
Mrs V Calderbank
Dr G A Drugan
Mr G Ellis
Mr C M Gaskell
Mr K Mitchell (appointed 15.4.20)
Mr A Raymode (appointed 13.5.20)
Mrs M A Shannon
Mrs A Shepherd
Mrs B M Shuttleworth
Mr J B Sless
Mrs A Sultan (appointed 15.4.20)
Mr K Marsland (resigned 17.9.20)
Mr L Jno-Baptiste (appointed 15.4.20) (resigned 27.4.21)

Appointment of the Trustees is by election at the Annual General Meeting of the Charity. Additional Trustees to fill casual vacancies may be appointed by the Board during the year and their continuation is subject to election at the next AGM.

New Trustees are required to undergo an induction programme including an introduction to the objectives, scope and policies of the Charity, Charity Commission information and Trustee responsibilities.

Company Secretary

Mrs M Hill

Auditors

Styles & Co JFC Limited
Heather House
473 Warrington Road
Culcheth
Warrington
WA3 5QU

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of TLC: TALK, LISTEN, CHANGE for the purposes of company law) are responsible for preparing the Report of the Trustees 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 and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity 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 charitable company will continue in business.

TLC: TALK, LISTEN, CHANGE

Report of the Trustees for the Year Ended 31 March 2021

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

The trustees are responsible for keeping 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.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

Members of the Board of Trustees

Members of the Board of Trustees, who are directors for the purpose of company law and trustees for the purpose of charity law, who served during the year and up to the date of this report are set out on page 10.


In accordance with company law, as the company's directors, we certify that:

- so far as we are aware, there is no relevant audit information of which the company's auditors are unaware; and
- as the directors of the company we have taken all the steps that we ought to have taken in order to make ourselves aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

AUDITORS

The auditors, Styles & Co JFC Limited, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on19 January 2022 and signed on the board's behalf by:



Mrs B M Shuttleworth - Trustee

**Report of the Independent Auditors to the Members of
TLC: TALK, LISTEN, CHANGE**

Opinion

We have audited the financial statements of TLC: TALK, LISTEN, CHANGE (the 'charitable company') for the year ended 31 March 2021 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and 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 (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2021 and of its incoming resources and application of resources, including its income and expenditure, 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 Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company 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 charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether 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 the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

**Report of the Independent Auditors to the Members of
TLC: TALK, LISTEN, CHANGE**

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

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

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are ~~also~~ directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

**Report of the Independent Auditors to the Members of
TLC: TALK, LISTEN, CHANGE**

Our 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 a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Irregularities, including fraud, are instances of noncompliance 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 are set out below.

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- We enquired of management and those charged with governance, which included obtaining and reviewing supporting documentation, concerning the charity's policies and procedures relating to:
 - Identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance;
 - Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected, or alleged fraud;
 - The internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.
- We inspected the minutes of meetings of those charged with governance.
- We obtained an understanding of the legal and regulatory framework that the charity operates in, focusing on those laws and regulations that had a material effect on the financial statements or that had a fundamental effect on the operations of the charity from our professional and sector experience.
- We communicated applicable laws and regulations throughout the audit team and remained alert to any indications of non-compliance throughout the audit.
- We reviewed any reports made to regulators.
- We reviewed the financial statement disclosures and tested these to supporting documentation to assess compliance with applicable laws and regulations.
- We performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.
- In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments, assessed whether the judgements made in making accounting estimates are indicative of a potential bias and tested significant transactions that are unusual or those outside the normal course of business.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance.

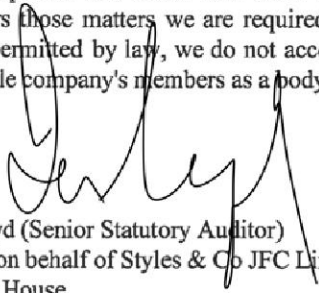
The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud often involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

**Report of the Independent Auditors to the Members of
JFC: TALK, LISTEN, CHANGE**

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Ian Lloyd (Senior Statutory Auditor)
for and on behalf of Styles & Co JFC Limited
Heather House
473 Warrington Road
Culcheth
Warrington
WA3 5QU

Date: 19/11/22

TLC: TALK, LISTEN, CHANGE

**Statement of Financial Activities
for the Year Ended 31 March 2021**

	Notes	Unrestricted fund £	Restricted fund £	31.3.21 Total funds £	31.3.20 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	56,818	177	56,995	6,054
Charitable activities					
Charitable	5	468,063	1,469,950	1,938,013	1,912,755
Other trading activities	3	-	-	-	43,431
Investment income	4	110	-	110	147
Other income	6	-	66,047	66,047	-
Total		<u>524,991</u>	<u>1,536,174</u>	<u>2,061,165</u>	<u>1,962,391</u>
EXPENDITURE ON					
Charitable activities					
Charitable	7	426,609	1,545,809	1,972,418	1,947,800
Other	9	-	66,047	66,047	-
Total		<u>426,609</u>	<u>1,611,856</u>	<u>2,038,465</u>	<u>1,947,800</u>
NET INCOME/(EXPENDITURE)		<u>98,382</u>	<u>(75,682)</u>	<u>22,700</u>	<u>14,591</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>252,669</u>	<u>107,748</u>	<u>360,417</u>	<u>345,826</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>351,051</u></u>	<u><u>32,066</u></u>	<u><u>383,117</u></u>	<u><u>360,417</u></u>

The notes form part of these financial statements

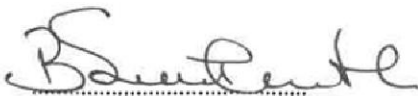
TLC: TALK, LISTEN, CHANGE

Balance Sheet
31 March 2021

	Notes	Unrestricted fund £	Restricted fund £	31.3.21 Total funds £	31.3.20 Total funds £
FIXED ASSETS					
Tangible assets	14	282,810	-	282,810	265,434
CURRENT ASSETS					
Debtors	15	184,987	-	184,987	281,936
Cash at bank and in hand		1,442,292	32,066	1,474,358	98,941
		<u>1,627,279</u>	<u>32,066</u>	<u>1,659,345</u>	<u>380,877</u>
CREDITORS					
Amounts falling due within one year	16	(1,437,431)	-	(1,437,431)	(271,859)
		<u>189,848</u>	<u>32,066</u>	<u>221,914</u>	<u>109,018</u>
NET CURRENT ASSETS					
		<u>472,658</u>	<u>32,066</u>	<u>504,724</u>	<u>374,452</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>351,051</u>	<u>32,066</u>	<u>383,117</u>	<u>360,417</u>
CREDITORS					
Amounts falling due after more than one year	17	(121,607)	-	(121,607)	(14,035)
		<u>351,051</u>	<u>32,066</u>	<u>383,117</u>	<u>360,417</u>
NET ASSETS					
		<u>351,051</u>	<u>32,066</u>	<u>383,117</u>	<u>360,417</u>
FUNDS					
Unrestricted funds	20			351,051	252,669
Restricted funds				32,066	107,748
				<u>383,117</u>	<u>360,417</u>
TOTAL FUNDS					
				<u>383,117</u>	<u>360,417</u>

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 19 January 2022 and were signed on its behalf by:


Mrs B M Shuttleworth - Trustee

TLC: TALK, LISTEN, CHANGE

**Cash Flow Statement
for the Year Ended 31 March 2021**

	Notes	31.3.21 £	31.3.20 £
Cash flows from operating activities			
Cash generated from operations	1	1,280,932	(7,945)
Interest paid		(10,853)	(7,058)
Net cash provided by/(used in) operating activities		<u>1,270,079</u>	<u>(15,003)</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(34,137)	(42,470)
Interest received		110	147
Net cash used in investing activities		<u>(34,027)</u>	<u>(42,323)</u>
Cash flows from financing activities			
New loans in year		153,125	-
Loan repayments in year		(13,760)	(8,421)
Net cash provided by/(used in) financing activities		<u>139,365</u>	<u>(8,421)</u>
Change in cash and cash equivalents in the reporting period			
Cash and cash equivalents at the beginning of the reporting period		<u>98,941</u>	<u>164,688</u>
Cash and cash equivalents at the end of the reporting period		<u><u>1,474,358</u></u>	<u><u>98,941</u></u>

The notes form part of these financial statements

TLC: TALK, LISTEN, CHANGE

Notes to the Cash Flow Statement
for the Year Ended 31 March 2021

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.3.21	31.3.20
	£	£
Net income for the reporting period (as per the Statement of Financial Activities)	22,700	14,591
Adjustments for:		
Depreciation charges	16,760	12,187
Interest received	(110)	(147)
Interest paid	10,853	7,058
Decrease/(increase) in debtors	96,949	(187,506)
Increase in creditors	1,133,780	145,869
Net cash provided by/(used in) operations	<u>1,280,932</u>	<u>(7,943)</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.20	Cash flow	At 31.3.21
	£	£	£
Net cash			
Cash at bank and in hand	98,941	1,375,417	1,474,358
	<u>98,941</u>	<u>1,375,417</u>	<u>1,474,358</u>
Debt			
Debts falling due within 1 year	(8,421)	(31,793)	(40,214)
Debts falling due after 1 year	(14,035)	(107,572)	(121,607)
	<u>(22,456)</u>	<u>(139,365)</u>	<u>(161,821)</u>
Total	<u>76,485</u>	<u>1,236,052</u>	<u>1,312,537</u>

The notes form part of these financial statements

TLC: TALK, LISTEN, CHANGE

Notes to the Financial Statements for the Year Ended 31 March 2021

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Critical accounting judgements and key sources of estimation uncertainty

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Long leasehold	- 2% on cost
Improvements to property	- 20% on cost
Plant and machinery	- 20% on reducing balance
Fixtures and fittings	- 10% on reducing balance

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Going concern

At the time of approving the financial statements, 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 financial statements.

Following the Covid-19 outbreak in the United Kingdom in the first quarter of 2020, the business is now operating at normal activity levels.

TLC: TALK, LISTEN, CHANGE

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2021**

1. ACCOUNTING POLICIES - continued

Going concern

The charitable company is robust and has a strong financial position, with net assets of £382K and cash reserves of £1.47M at 31st March 2021.

Having taken into consideration the impact of the interruption to the charitable company following the Covid-19 pandemic and adjusting the financial projections accordingly, at the time of approving the financial statements the directors have a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. Thus the directors continue to adopt the going concern basis of accounting in preparing the financial statements.

2. DONATIONS AND LEGACIES

	31.3.21	31.3.20
	£	£
Donations	56,995	6,054
	<u> </u>	<u> </u>

3. OTHER TRADING ACTIVITIES

	31.3.21	31.3.20
	£	£
Fundraising events	-	43,431
	<u> </u>	<u> </u>

4. INVESTMENT INCOME

	31.3.21	31.3.20
	£	£
Deposit account interest	110	147
	<u> </u>	<u> </u>

5. INCOME FROM CHARITABLE ACTIVITIES

		31.3.21	31.3.20
	Activity	£	£
Individual Client Payments	Charitable	153,121	191,281
Contract Client Payments	Charitable	1,458,633	1,697,747
Grants	Charitable	326,259	-
Trading and Education Income	Charitable	-	23,731
		<u> </u>	<u> </u>
		1,938,013	1,912,759
		<u> </u>	<u> </u>

6. OTHER INCOME

	31.3.21	31.3.20
	£	£
CJRS Income	66,047	-
	<u> </u>	<u> </u>

TLC: TALK, LISTEN, CHANGE

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2021**

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 8) £	Totals £
Charitable	1,893,924	78,494	1,972,418

8. SUPPORT COSTS

	Management £	Finance £	Governance costs £	Totals £
Charitable	70,204	571	7,719	78,494

Support costs, included in the above, are as follows:

	31.3.21 Charitable £	31.3.20 Total activities £
Wages	50,116	31,400
Social security	4,492	3,113
Pensions	4,220	758
Rates and water	426	363
Insurance	424	397
Light and heat	90	585
Telephone	1,345	960
Postage and stationery	120	314
Advertising	1,154	800
Sundries	698	2,184
Staff Expenses	1,054	1,909
Repairs and renewals	1,450	919
Rent	3,777	1,792
Depreciation of tangible and heritage assets	838	610
Bank charges	571	371
Auditors' remuneration	4,139	3,000
Accountancy fees	3,194	4,920
Legal fees	386	-
	78,494	54,395

9. OTHER

	31.3.21 £	31.3.20 £
Furloughed Staff	66,047	-

TLC: TALK, LISTEN, CHANGE

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2021**

10. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.3.21	31.3.20
	£	£
Auditors' remuneration	4,139	3,000
Depreciation - owned assets	16,761	12,187
	<u> </u>	<u> </u>

11. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

12. STAFF COSTS

	31.3.21	31.3.20
	£	£
Wages and salaries	1,484,644	1,542,145
Social security costs	91,409	89,946
Other pension costs	81,773	46,683
	<u> </u>	<u> </u>
	<u>1,657,826</u>	<u>1,678,774</u>

The average monthly number of employees during the year was as follows:

	31.3.21	31.3.20
All employees	87	88
	<u> </u>	<u> </u>

No employees received emoluments in excess of £60,000.

The trustees consider key management personnel to be comprised of the Director of Services, the Head of Business Intelligence, the Chief Executive Officer, the Director of Business Services and the Head of Development.

The total amount of employee benefits, including salaries, received by key management personnel was £229,093.

13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	6,054	-	6,054
Charitable activities			
Charitable	1,912,759	-	1,912,759
Other trading activities	43,431	-	43,431
Investment income	147	-	147
	<u> </u>	<u> </u>	<u> </u>
Total	1,962,391	-	1,962,391

TLC: TALK, LISTEN, CHANGE

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted fund £	Total funds £
EXPENDITURE ON			
Charitable activities			
Charitable	1,947,800	-	1,947,800
NET INCOME	14,591	-	14,591
RECONCILIATION OF FUNDS			
Total funds brought forward	252,669	107,748	345,826
TOTAL FUNDS CARRIED FORWARD	<u>252,669</u>	<u>107,748</u>	<u>360,417</u>

14. TANGIBLE FIXED ASSETS

	Long leasehold £	Improvements to property £	Plant and machinery £	Fixtures and fittings £	Totals £
COST					
At 1 April 2020	200,000	27,811	1,352	106,029	335,192
Additions	-	-	-	34,137	34,137
At 31 March 2021	<u>200,000</u>	<u>27,811</u>	<u>1,352</u>	<u>140,166</u>	<u>369,329</u>
DEPRECIATION					
At 1 April 2020	5,000	2,727	1,310	60,721	69,758
Charge for year	5,000	5,680	9	6,072	16,761
At 31 March 2021	<u>10,000</u>	<u>8,407</u>	<u>1,319</u>	<u>66,793</u>	<u>86,519</u>
NET BOOK VALUE					
At 31 March 2021	<u>190,000</u>	<u>19,404</u>	<u>33</u>	<u>73,373</u>	<u>282,810</u>
At 31 March 2020	<u>195,000</u>	<u>25,084</u>	<u>42</u>	<u>45,308</u>	<u>265,434</u>

Land and buildings with a carrying amount of £2,167 were revalued at 31st March 2019 by Thomas Willmax, independent valuers not connected with the charity on the basis of market value. The valuation conforms to International Valuation Standards and was based on recent market transactions on arm's length terms for similar properties.

At 31st March 2021, had the revalued assets been carried historic cost less accumulated depreciation and accumulated impairment losses, their carrying amount would have been approximately £82 (2020 - £1,472)

TLC: TALK, LISTEN, CHANGE

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		
	31.3.21	31.3.20
	£	£
Trade debtors	103,716	257,039
Prepayments and accrued income	81,271	24,897
	<u>184,987</u>	<u>281,936</u>
16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		
	31.3.21	31.3.20
	£	£
Bank loans and overdrafts (see note 18)	8,873	-
Other loans (see note 18)	31,341	8,421
Trade creditors	38,451	42,458
Social security and other taxes	30,887	38,357
Other creditors	757	30,730
Accruals and deferred income	1,327,122	151,893
	<u>1,437,431</u>	<u>271,859</u>
17. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR		
	31.3.21	31.3.20
	£	£
Bank loans (see note 18)	41,127	-
Other loans (see note 18)	80,480	14,035
	<u>121,607</u>	<u>14,035</u>
18. LOANS		
An analysis of the maturity of loans is given below:		
	31.3.21	31.3.20
	£	£
Amounts falling due within one year on demand:		
Bank loans	8,873	-
Other loans	31,341	8,421
	<u>40,214</u>	<u>8,421</u>
Amounts falling between one and two years:		
Bank loans - 1-2 years	10,648	-
Other loans - 1-2 years	31,341	8,421
	<u>41,989</u>	<u>8,421</u>
Amounts falling due between two and five years:		
Bank loans - 2-5 years	30,479	-
Other loans - 2-5 years	49,139	5,614
	<u>79,618</u>	<u>5,614</u>

TLC: TALK, LISTEN, CHANGE

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2021**

19. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	31.3.21	31.3.20
	£	£
Within one year	73,098	73,098
Between one and five years	292,392	292,392
In more than five years	268,026	341,124
	633,516	706,614

20. MOVEMENT IN FUNDS

Funding Stream	At 01.04.19 £	Incoming Resources £	Resources Expended £	At 31.03.20 £	Incoming Resources £	Resources Expended £	At 31.03.21 £
Unrestricted Funds							
General Fund	120,044	493,179	558,387	54,836	657,052	558,670	153,218
Total	120,042	493,179	558,387	54,836	657,052	558,670	153,218
Restricted Funds							
Community Counselling	-	630,531	563,884	66,647	351,375	418,022	-
Domestic Abuse	27,949	172,509	172,509	-	133,931	133,931	-
Total	27,949	1,469,213	1,389,414	107,748	1,404,113	1,479,795	32,067

21. RELATED PARTY DISCLOSURES

Included in trade creditors at the year end date was an amount of £360 (2020: £1,440) due to Topping Partnership (Accountants) Limited, a company in which a trustee has an interest. The charity received services from Topping Partnership (Accountants) Limited amounting to £4,320 (2020: £3,300)

TLC: TALK, LISTEN, CHANGE

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

22. RESTRICTED FUNDS

Funding Stream	At	Movement in funds		At	Movement in funds		At
	01.04.19 £	Incoming Resources £	Resources Expended £	31.03.20 £	Incoming resources £	Resources expended £	31.03.21 £
Ambition for Aging	-	124,984	124,984	-	-	-	-
BBC Children in Need	-	34,940	34,940	-	40,420	40,420	-
Booth Charities	-	4,997	4,997	-	4,997	4,997	-
DfE Alternative Provision Innovation Fund	-	152,870	152,870	-	61,085	61,085	-
GMCA - Home Office	-	-	-	-	144,347	144,347	-
GMCA Strive	-	342,371	316,233	26,138	313,656	313,656	26,138
GMCVO - Walking Partnership	-	-	-	-	5,000	5,000	-
Henry Smith Charities	24,300	-	24,300	-	53,300	53,300	-
Housing First	-	13,200	13,200	-	14,112	14,112	-
Leathersellers	-	-	-	-	35,000	35,000	-
Leeds and Yorkshire Housing	-	-	-	-	2,500	2,500	-
Lloyds Bank Foundation	-	24,799	24,799	-	13,778	13,778	-
Manchester City Council - CPVA	-	-	-	-	14,986	14,986	-
Manchester City Council - Drive	-	-	-	-	80,000	80,000	-
Manchester City Council - One Manchester	-	-	-	-	-	-	-

TLC: TALK, LISTEN, CHANGE

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

22. RESTRICTED FUNDS - continued

MSV Housing	-	-	-	-	5,000	5,000	-
Oldham Social Action Fund	-	-	-	-	5,625	5,625	-
Rayne Foundation	-	20,000	20,000	-	20,000	20,000	-
Rochdale MBC	-	17,833	17,833	-	-	-	-
Salford City Council - DAPP	-	-	-	-	54,238	54,238	-
Salford City Council - YPDAS	-	-	-	-	41,031	41,031	-
Salford Local Area Committee	-	1,442	1,442	-	-	-	-
SMBC (Early help and Prevention)	-	295,754	236,603	59,151	170,639	229,790	-
Stockport Homes (Prevention Alliance)	-	172,297	172,297	-	133,751	133,751	-
Stockport MBC - Home Office Match	-	-	-	-	14,269	8,340	5,929
Sylvia Adams Foundation	-	30,082	30,082	-	4,000	4,000	-
The National Lottery fund	-	-	-	-	9,994	9,994	-
The Gusiness Partnership	-	-	-	-	12,000	12,000	-
The Tutor Trust	-	-	-	-	30,618	30,618	-

TLC: TALK, LISTEN, CHANGE

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

22. RESTRICTED FUNDS - continued

Trafford Domestic Abuse Services	-	-	-	-	8,800	8,800	-
Trafford Housing Trust	3,649	32,183	35,832	-	28,922	28,922	-
Trafford MBC Early Years	-	37,496	30,000	7,496	29,985	37,481	-
Wigan MBC	-	138,965	124,002	14,963	37,060	52,023	-
Zochonis	-	25,000	25,000	-	15,000	15,000	-
	<u>27,949</u>	<u>1,469,213</u>	<u>1,389,414</u>	<u>107,748</u>	<u>1,404,113</u>	<u>1,479,795</u>	<u>32,067</u>

23. FINANCIAL INSTRUMENTS

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

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

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

Basic financial assets

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

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments 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.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

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

TLC: TALK, LISTEN, CHANGE

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2021**

24. ANALYSIS OF RESERVES

	31.03.2021	31.03.2020
	£	£
Total reserves	383,117	360,417
Less:		
Restricted funds	32,066	107,748
Unrestricted tangible fixed assets	282,810	265,434
	<hr/>	<hr/>
Freely available reserves	68,241	(12,765)
	<hr/>	<hr/>

TLC: TALK, LISTEN, CHANGE

Detailed Statement of Financial Activities
for the Year Ended 31 March 2021

	31.3.21 £	31.3.20 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	56,995	6,054
Other trading activities		
Fundraising events	-	43,431
Investment income		
Deposit account interest	110	147
Charitable activities		
Individual Client Payments	153,121	191,281
Contract Client Payments	1,458,633	1,697,747
Grants	326,259	-
Trading and Education Income	-	23,731
	<u>1,938,013</u>	<u>1,912,759</u>
Other income		
CJRS Income	66,047	-
	<u>66,047</u>	<u>-</u>
Total incoming resources	2,061,165	1,962,391
EXPENDITURE		
Charitable activities		
Wages	1,434,528	1,510,745
Social security	86,917	86,833
Pensions	77,553	45,925
Rates and water	8,088	6,891
Insurance	8,060	7,552
Light and heat	1,707	11,119
Telephone	28,548	18,231
Postage and stationery	2,274	5,964
Advertising	21,919	15,209
Sundries	13,263	41,495
Counsellors	23,427	19,094
Student & Volunteer Expenses	351	4,422
Staff Expenses	20,029	36,263
Repairs and renewals	27,544	17,462
Subscriptions	19,737	8,552
Room Hire	90	4,959
Rent	71,765	34,054
Bad debts	17,021	-
Legal and Professional	7,331	-
Long leasehold	4,750	4,750
Improvements to property	5,395	2,591
Plant and machinery	8	9
Carried forward	1,877,302	1,882,120

This page does not form part of the statutory financial statements

TLC: TALK, LISTEN, CHANGE

Detailed Statement of Financial Activities
for the Year Ended 31 March 2021

	31.3.21 £	31.3.20 £
Charitable activities		
Brought forward	1,877,302	1,882,120
Fixtures and fittings	5,769	4,227
Bank charges and interest	10,853	7,058
	<u>1,893,924</u>	<u>1,893,405</u>
Other		
Furloughed Staff	66,047	-
Support costs		
Management		
Wages	50,116	31,400
Social security	4,492	3,113
Pensions	4,220	758
Rates and water	426	363
Insurance	424	397
Light and heat	90	585
Telephone	1,345	960
Postage and stationery	120	314
Advertising	1,154	800
Sundries	698	2,184
Staff Expenses	1,054	1,909
Repairs and renewals	1,450	919
Rent	3,777	1,792
Long leasehold	250	250
Improvements to property	284	136
Plant and machinery	-	1
Fixtures and fittings	304	325
	<u>70,204</u>	<u>46,194</u>
Finance		
Bank charges	571	371
Governance costs		
Auditors' remuneration	4,139	3,000
Accountancy fees	3,194	4,920
Legal fees	386	-
	<u>7,719</u>	<u>7,920</u>
Total resources expended	<u>2,038,465</u>	<u>1,947,800</u>
Net income	<u><u>22,700</u></u>	<u><u>14,591</u></u>

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