

**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 in a relationship.
- 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, on .....19 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.

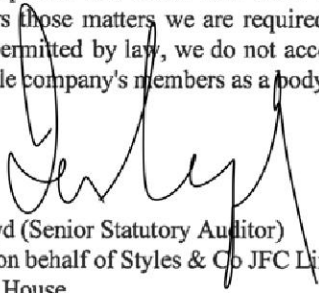
The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud often involves intentional concealment, forgery, collusion, omission or misrepresentation.

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](http://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 £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	56,818	177	56,995	6,054
<b>Charitable activities</b>					
Charitable	5	468,063	1,469,950	1,938,013	1,912,759
Other trading activities	3	-	-	-	43,431
Investment income	4	110	-	110	147
Other income	6	-	66,047	66,047	-
<b>Total</b>		<u>524,991</u>	<u>1,536,174</u>	<u>2,061,165</u>	<u>1,962,391</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Charitable	7	426,609	1,545,809	1,972,418	1,947,800
Other	9	-	66,047	66,047	-
<b>Total</b>		<u>426,609</u>	<u>1,611,856</u>	<u>2,038,465</u>	<u>1,947,800</u>
<b>NET INCOME/(EXPENDITURE)</b>		<u>98,382</u>	<u>(75,682)</u>	<u>22,700</u>	<u>14,591</u>
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<u>252,669</u>	<u>107,748</u>	<u>360,417</u>	<u>345,826</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<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

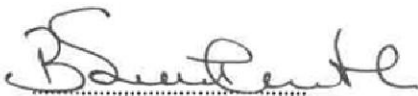
TLC: TALK, LISTEN, CHANGE

Balance Sheet  
31 March 2021

	Notes	Unrestricted fund £	Restricted fund £	31.3.21 Total funds £	31.3.20 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	14	282,810	-	282,810	265,434
<b>CURRENT ASSETS</b>					
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>
<b>CREDITORS</b>					
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>
<b>NET CURRENT ASSETS</b>					
		<u>472,658</u>	<u>32,066</u>	<u>504,724</u>	<u>374,452</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>351,051</u>	<u>32,066</u>	<u>383,117</u>	<u>360,417</u>
<b>CREDITORS</b>					
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>
<b>NET ASSETS</b>					
		<u>351,051</u>	<u>32,066</u>	<u>383,117</u>	<u>360,417</u>
<b>FUNDS</b>					
Unrestricted funds	20			351,051	252,669
Restricted funds				32,066	107,748
				<u>383,117</u>	<u>360,417</u>
<b>TOTAL FUNDS</b>					
				<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 £
<b>Cash flows from operating activities</b>		
Cash generated from operations	1,280,932	(7,945)
Interest paid	(10,853)	(7,058)
	<u>1,270,079</u>	<u>(15,003)</u>
<b>Cash flows from investing activities</b>		
Purchase of tangible fixed assets	(34,137)	(42,470)
Interest received	110	147
	<u>(34,027)</u>	<u>(42,323)</u>
<b>Cash flows from financing activities</b>		
New loans in year	153,125	-
Loan repayments in year	(13,760)	(8,421)
	<u>139,365</u>	<u>(8,421)</u>
<b>Change in cash and cash equivalents in the reporting period</b>		
	<u>1,375,417</u>	<u>(65,747)</u>
<b>Cash and cash equivalents at the beginning of the reporting period</b>	<u>98,941</u>	<u>164,688</u>
<b>Cash and cash equivalents at the end of the reporting period</b>	<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
	£	£
<b>Net income for the reporting period (as per the Statement of Financial Activities)</b>	22,700	14,591
<b>Adjustments for:</b>		
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
<b>Net cash provided by/(used in) operations</b>	<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
	£	£	£
<b>Net cash</b>			
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>
<b>Debt</b>			
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>
<b>Total</b>	<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 £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	6,054	-	6,054
<b>Charitable activities</b>			
Charitable	1,912,759	-	1,912,759
Other trading activities	43,431	-	43,431
Investment income	147	-	147
	<u>          </u>	<u>          </u>	<u>          </u>
<b>Total</b>	<b>1,962,391</b>	<b>-</b>	<b>1,962,391</b>

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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 £
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Charitable	1,947,800	-	1,947,800
<b>NET INCOME</b>	14,591	-	14,591
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	252,669	107,748	345,826
<b>TOTAL FUNDS CARRIED FORWARD</b>	<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 £
<b>COST</b>					
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>
<b>DEPRECIATION</b>					
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>
<b>NET BOOK VALUE</b>					
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

<b>15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		
	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>
<b>16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		
	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>
<b>17. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR</b>		
	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>
<b>18. LOANS</b>		
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 £
<b>Unrestricted Funds</b>							
General Fund	120,044	493,179	558,387	54,836	657,052	558,670	153,218
<b>Total</b>	120,042	493,179	558,387	54,836	657,052	558,670	153,218
<b>Restricted Funds</b>							
Community Counselling	-	630,531	563,884	66,647	351,375	418,022	-
Domestic Abuse	27,949	172,509	172,509	-	133,931	133,931	-
<b>Total</b>	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 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	56,995	6,054
<b>Other trading activities</b>		
Fundraising events	-	43,431
<b>Investment income</b>		
Deposit account interest	110	147
<b>Charitable activities</b>		
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>
<b>Other income</b>		
CJRS Income	66,047	-
	<u>66,047</u>	<u>-</u>
<b>Total incoming resources</b>	<b>2,061,165</b>	<b>1,962,391</b>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
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

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TLC: TALK, LISTEN, CHANGE

Detailed Statement of Financial Activities  
for the Year Ended 31 March 2021

	31.3.21 £	31.3.20 £
<b>Charitable activities</b>		
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>
<b>Other</b>		
Furloughed Staff	66,047	-
<b>Support costs</b>		
<b>Management</b>		
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>
<b>Finance</b>		
Bank charges	571	371
<b>Governance costs</b>		
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>
<b>Net income</b>	<u><u>22,700</u></u>	<u><u>14,591</u></u>

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