

**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**

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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.

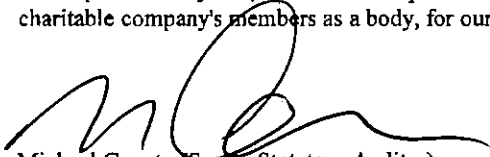
Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed 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](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  
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  
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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 £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	3,985	-	3,985	56,995
<b>Charitable activities</b>					
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
<b>Total</b>		<u>442,659</u>	<u>2,707,030</u>	<u>3,149,689</u>	<u>2,061,165</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Charitable	6	488,019	2,574,235	3,062,254	1,972,418
Other	8	-	-	-	66,047
<b>Total</b>		<u>488,019</u>	<u>2,574,235</u>	<u>3,062,254</u>	<u>2,038,465</u>
<b>NET INCOME/(EXPENDITURE)</b>		(45,360)	132,795	87,435	22,700
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		351,051	32,066	383,117	360,417
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>305,691</u>	<u>164,861</u>	<u>470,552</u>	<u>383,117</u>

The notes form part of these financial statements

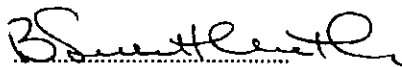
TLC: TALK, LISTEN, CHANGE

Balance Sheet  
31 March 2022

	Notes	Unrestricted fund £	Restricted fund £	31.3.22 Total funds £	31.3.21 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	13	140,130	-	140,130	282,810
<b>CURRENT ASSETS</b>					
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>
<b>CREDITORS</b>					
Amounts falling due within one year	15	(1,923,635)	-	(1,923,635)	(1,437,431)
<b>NET CURRENT ASSETS</b>		<u>247,922</u>	<u>164,861</u>	<u>412,783</u>	<u>221,914</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>388,052</u>	<u>164,861</u>	<u>552,913</u>	<u>504,724</u>
<b>CREDITORS</b>					
Amounts falling due after more than one year	16	(82,361)	-	(82,361)	(121,607)
<b>NET ASSETS</b>		<u>305,691</u>	<u>164,861</u>	<u>470,552</u>	<u>383,117</u>
<b>FUNDS</b>					
Unrestricted funds	19			305,691	351,051
Restricted funds				164,861	32,066
<b>TOTAL FUNDS</b>				<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 £
<b>Cash flows from operating activities</b>		
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>
<b>Cash flows from investing activities</b>		
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>
<b>Cash flows from financing activities</b>		
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>
<b>Change in cash and cash equivalents in the reporting period</b>	<u>(612,946)</u>	<u>1,375,417</u>
<b>Cash and cash equivalents at the beginning of the reporting period</b>	<u>1,474,358</u>	<u>98,941</u>
<b>Cash and cash equivalents at the end of the reporting period</b>	<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
<b>Adjustments for:</b>		
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
	£	£	£
<b>Net cash</b>			
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>
<b>Debt</b>			
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>
<b>Total</b>	<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 £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	56,818	177	56,995
<b>Charitable activities</b>			
Charitable	468,063	1,469,950	1,938,013
Investment income	110	-	110
Other income	-	66,047	66,047
<b>Total</b>	<u>524,991</u>	<u>1,536,174</u>	<u>2,061,165</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Charitable	426,609	1,545,809	1,972,418
Other	-	66,047	66,047
<b>Total</b>	<u>426,609</u>	<u>1,611,856</u>	<u>2,038,465</u>
<b>NET INCOME/(EXPENDITURE)</b>	98,382	(75,682)	22,700
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	252,669	107,748	360,417
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>351,051</u></u>	<u><u>32,066</u></u>	<u><u>383,117</u></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 £
<b>COST</b>					
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
<b>DEPRECIATION</b>					
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
<b>NET BOOK VALUE</b>					
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

<b>15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		
	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>
<b>16. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR</b>		
	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>
<b>17. LOANS</b>		
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>

**TLC: TALK, LISTEN, CHANGE**

**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
	£	£	£	£	£	£	£
<b>Unrestricted Funds</b>							
General Fund	54,836	657,052	558,670	153,218	442,659	448,019	147,858
<b>Total</b>	<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>
<b>Restricted Funds</b>							
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
<b>Total</b>	<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	Movement in funds		At	Movement in funds		At
	01.04.20	Incoming	Resources	31.03.21	Incoming	Resources	31.03.22
	£	Resources	Expended	£	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	-

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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
Freely available reserves	<u>165,561</u>	<u>68,241</u>

**TLC: TALK, LISTEN, CHANGE**

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

	31.3.22 £	31.3.21 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	3,985	56,995
<b>Investment income</b>		
Deposit account interest	167	110
<b>Charitable activities</b>		
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
<b>Other income</b>		
Gain on sale of tangible fixed assets	61,277	-
CJRS Income	2,493	66,047
Other income	675	-
	64,445	66,047
<b>Total incoming resources</b>	3,149,689	2,061,165
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
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
	£	£
<b>Charitable activities</b>		
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
<b>Other</b>		
Furloughed Staff	-	66,047
<b>Support costs</b>		
<b>Management</b>		
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
<b>Finance</b>		
Bank charges	738	571
<b>Governance costs</b>		
Auditors' remuneration	4,139	4,139
Accountancy fees	4,320	3,194
Legal fees	-	386
	8,459	7,719
<b>Total resources expended</b>	3,062,254	2,038,465
<b>Net income</b>	87,435	22,700

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