

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

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

Xeinadin Audit Limited
116 Duke Street
Liverpool
England
L1 5JW

TLC: TALK, LISTEN, CHANGE

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for the Year Ended 31 March 2023**

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

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

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Report of the Trustees for the Year Ended 31 March 2023

OBJECTIVES AND ACTIVITIES

Objectives and activities

Purposes and Aims

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

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

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

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

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

The history and focus of our work

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

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

How our activities deliver public benefit

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

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

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

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

Our strategy

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

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Report of the Trustees for the Year Ended 31 March 2023

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

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

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

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

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

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

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Report of the Trustees for the Year Ended 31 March 2023

STRATEGIC REPORT

Achievement and performance Our progress and achievements

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

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

Organisational highlights of the year included:

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

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

Voice and Influence

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

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

We continue our membership of / contributions to:

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

Finance

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

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Report of the Trustees for the Year Ended 31 March 2023

In conclusion

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

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

Young person using harm participant, September 2022.

Financial review

Financial position

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

Principal risks and uncertainties

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

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

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

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Report of the Trustees for the Year Ended 31 March 2023

STRATEGIC REPORT

Financial and risk management objectives and policies

Reserves Policy

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

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

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

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

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

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

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

Our smart reserve policy is modelled on the following:

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

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

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

In future years any excess reserves will be used to:

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

Reserves have been established in the past by:

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

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

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

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

TLC: TALK, LISTEN, CHANGE

Report of the Trustees for the Year Ended 31 March 2023

STRATEGIC REPORT

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

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

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

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

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

Future plans

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

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

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

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

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

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

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

01559314 (England and Wales)

Registered Charity number

512710

TLC: TALK, LISTEN, CHANGE

Report of the Trustees for the Year Ended 31 March 2023

Registered office

Trustees

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

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

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

Company Secretary

Mrs M Hill

Auditors

Xeinadin Audit Limited
116 Duke Street
Liverpool
England
L1 5JW

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of TLC: TALK, LISTEN, CHANGE for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

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

TLC: TALK, LISTEN, CHANGE

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

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

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

In so far as the trustees are aware:

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

Members of the Board of Trustees

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

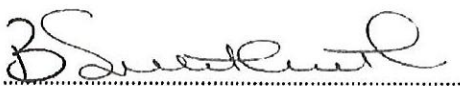
In accordance with company law, as the company's directors, we certify that:

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

AUDITORS

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

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



Mrs B M Shuttleworth - Trustee

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

Opinion

We have audited the financial statements of TLC: TALK, LISTEN, CHANGE (the 'charitable company') for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

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

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

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

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

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

Matters on which we are required to report by exception

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

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

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

Responsibilities of trustees

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

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

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

Our responsibilities for the audit of the financial statements

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

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

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

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

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

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

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

Use of our report

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



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

Date: 8/12/23

TLC: TALK, LISTEN, CHANGE

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

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

The notes form part of these financial statements

TLC: TALK, LISTEN, CHANGE

**Balance Sheet
31 March 2023**

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

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

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



Mrs B M Shuttleworth - Trustee

The notes form part of these financial statements

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

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

The notes form part of these financial statements

TLC: TALK, LISTEN, CHANGE

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

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

The notes form part of these financial statements

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

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

Critical accounting judgements and key sources of estimation uncertainty

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

Income

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

Expenditure

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

Tangible fixed assets

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

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

Taxation

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

Fund accounting

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

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

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

Pension costs and other post-retirement benefits

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

Going concern

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

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

TLC: TALK, LISTEN, CHANGE

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

1. ACCOUNTING POLICIES - continued

Going concern

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

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

2. DONATIONS AND LEGACIES

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

3. INVESTMENT INCOME

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

4. INCOME FROM CHARITABLE ACTIVITIES

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

5. OTHER INCOME

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

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

6. CHARITABLE ACTIVITIES COSTS

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

7. SUPPORT COSTS

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

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

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

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

8. NET INCOME/(EXPENDITURE)

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

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

9. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

10. STAFF COSTS

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

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

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

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

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

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

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

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

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

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

12. TANGIBLE FIXED ASSETS

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

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

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

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

16. LOANS - continued

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

17. LEASING AGREEMENTS

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

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

18. MOVEMENT IN FUNDS

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

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

19. RELATED PARTY DISCLOSURES

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

20. RESTRICTED FUNDS

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

21. FINANCIAL INSTRUMENTS

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

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

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

Basic financial assets

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

Basic financial liabilities

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

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

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

21. FINANCIAL INSTRUMENTS - continued

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

Derecognition of financial liabilities

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

22. ANALYSIS OF RESERVES

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

TLC: TALK, LISTEN, CHANGE

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

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

This page does not form part of the statutory financial statements

TLC: TALK, LISTEN, CHANGE

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

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

This page does not form part of the statutory financial statements