

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

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

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

TLC: TALK, LISTEN, CHANGE

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for the Year Ended 31 March 2024**

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

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

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Report of the Trustees for the Year Ended 31 March 2024

OBJECTIVES AND ACTIVITIES

Objectives and activities

Purposes and Aims

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

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

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

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

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

The history and focus of our work

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

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

How our activities deliver public benefit

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

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

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

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Report of the Trustees for the Year Ended 31 March 2024

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

Our strategy

Our Strategic Priorities for 2024-2026 are :

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

Our values

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

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

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

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

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Report of the Trustees for the Year Ended 31 March 2024

STRATEGIC REPORT

Achievement and performance Our progress and achievements

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

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

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

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

Organisational highlights of the year included:

- New and extended local authority domestic abuse / perpetrator services contracts across Greater Manchester, Cheshire West and Chester and Northumbria
- Our involvement as delivery partner in Greater Manchester's new Domestic Abuse Prevention Order (DAPO) pilot
- Winning our first NHS contract for our Therapy and Wellbeing Service - the delivery of Safe Zones (mental health support for young people) in Stockport
- The launch of Now You're Talking, our 'profit with purpose' commercial counselling subsidiary operating nationwide
- The expansion of our family mediation services into Cheshire and Merseyside, widening access to legal aid funded support for separating parents.
- Publication of the Greater Manchester Combined Authority's evaluation of our behaviour change programmes, demonstrating some excellent outcomes including 80% decrease in psychological abuse and 78% decrease in emotional abuse amongst adults, and 74% improved mental wellbeing and 70% reduced conduct problems amongst young people.
- Being featured on Radio 4's File on Four programme, "The Trouble with Parenting" for our work with young people using harm.
- Delivery of our second fundraising skydive, with participants raising over £2,000 for TLC.
- Michelle, our CEO, being shortlisted for a Third Sector award in the Charity CEO category - though she didn't win, attending the event and the surrounding publicity gave us good exposure both locally and nationally.

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

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

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Report of the Trustees for the Year Ended 31 March 2024

Voice and Influence

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

We continue our membership of / contributions to:

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

In conclusion

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

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

Adult participant, March 2024.

Financial review

Financial position

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

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Report of the Trustees for the Year Ended 31 March 2024

STRATEGIC REPORT

Principal risks and uncertainties

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

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

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

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Report of the Trustees for the Year Ended 31 March 2024

STRATEGIC REPORT

Financial and risk management objectives and policies Reserves Policy

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

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

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

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

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

Our smart reserve policy is modelled on the following:

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

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

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

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

In future years any excess reserves will be used to:

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

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Report of the Trustees for the Year Ended 31 March 2024

STRATEGIC REPORT

Reserves have been established in the past by:

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

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

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

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

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

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

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

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

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

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Report of the Trustees for the Year Ended 31 March 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT

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

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

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

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

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
01559314 (England and Wales)

Registered Charity number
512710

Registered office

Trustees

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

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

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

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Report of the Trustees for the Year Ended 31 March 2024

REFERENCE AND ADMINISTRATIVE DETAILS

Company Secretary

Mrs M Hill

Auditors

Xeinadin Audit Limited
116 Duke Street
Liverpool
England
L1 5JW

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

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

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

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

In so far as the trustees are aware:

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

Members of the Board of Trustees

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

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

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

AUDITORS

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

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

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



Mrs B M Shuttleworth - Trustee

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

Opinion

We have audited the financial statements of TLC: TALK, LISTEN, CHANGE (the 'charitable company') for the year ended 31 March 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

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

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

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

Opinions on other matters prescribed by the Companies Act 2006

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

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

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

Matters on which we are required to report by exception

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

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

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

Responsibilities of trustees

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

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

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

Our responsibilities for the audit of the financial statements

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

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

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

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


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

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

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

Use of our report

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



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

Date:12/12/2024.....

TLC: TALK, LISTEN, CHANGE

Statement of Financial Activities
for the Year Ended 31 March 2024

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

The notes form part of these financial statements

TLC: TALK, LISTEN, CHANGE

Balance Sheet
31 March 2024

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

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

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


Mrs B M Shuttleworth - Trustee

The notes form part of these financial statements

TLC: TALK, LISTEN, CHANGE

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

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

The notes form part of these financial statements

TLC: TALK, LISTEN, CHANGE

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

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

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

2. ANALYSIS OF CHANGES IN NET FUNDS

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

The notes form part of these financial statements

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

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

Critical accounting judgements and key sources of estimation uncertainty

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

Income

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

Expenditure

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

Tangible fixed assets

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

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

Taxation

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

Fund accounting

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

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

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

Pension costs and other post-retirement benefits

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

TLC: TALK, LISTEN, CHANGE

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

1. ACCOUNTING POLICIES - continued

Going concern

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

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

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

2. DONATIONS AND LEGACIES

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

3. INVESTMENT INCOME

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

4. INCOME FROM CHARITABLE ACTIVITIES

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

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

5. CHARITABLE ACTIVITIES COSTS

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

6. SUPPORT COSTS

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

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

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

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

7. NET INCOME/(EXPENDITURE)

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

	31.3.24	31.3.23
	£	£
Auditors' remuneration	3,450	4,139
Depreciation - owned assets	42,949	50,149
	46,400	54,288

8. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

	31.3.24	31.3.23
	£	£
Trustees' expenses	853	326
	853	326

9. STAFF COSTS

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

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

	31.3.24	31.3.23
All employees	132	134
	132	134

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

	31.3.24	31.3.23
£60,001 - £70,000	-	1
£70,001 - £80,000	1	-
	1	1

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

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

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

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

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

11. TANGIBLE FIXED ASSETS

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

TLC: TALK, LISTEN, CHANGE

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

12. FIXED ASSET INVESTMENTS

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

There were no investment assets outside the UK.

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

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

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

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

16. LOANS

An analysis of the maturity of loans is given below:

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

17. LEASING AGREEMENTS

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

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

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

18. MOVEMENT IN FUNDS

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

19. RELATED PARTY DISCLOSURES

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

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

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

20. RESTRICTED FUNDS

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

21. FINANCIAL INSTRUMENTS

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

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

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

Basic financial assets

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

Basic financial liabilities

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

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

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

21. FINANCIAL INSTRUMENTS - continued

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

Derecognition of financial liabilities

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

22. ANALYSIS OF RESERVES

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

TLC: TALK, LISTEN, CHANGE

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

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

This page does not form part of the statutory financial statements

TLC: TALK, LISTEN, CHANGE

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

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

This page does not form part of the statutory financial statements