START IN SALFORD

England & Wales · Charity number 1078837

Details

Other names	START IN SALFORD
Status	Registered
Legal form	Charitable company
Company number	03785437
Registered	2000-01-11
Register	View on the Charity Commission register

Contact

Address	Start In Salford 62 Broad Street Salford M6 5BZ
Phone	01613516000
Email	info@startinsalford.org.uk
Website	www.startinsalford.org.uk

Activities

Objects: TO PURSUE ANY CHARITABLE PURPOSE THAT IMPROVES THE HEALTH, WELLBEING AND QUALITY OF LIFE OF PEOPLE FROM SALFORD AND THE WIDER NORTH WEST REGION WHO? (A) ARE AT RISK OF SUFFERING, HAVE SUFFERED OR ARE SUFFERING FROM MENTAL HEALTH PROBLEMS; (B) ARE OTHERWISE SOCIALLY EXCLUDED; IN PARTICULAR BUT NOT EXCLUSIVELY BY: I) THE PROMOTION OF ARTS BASED ACTIVITIES; AND II) RESTORING AND MAINTAINING THE GRADE 2 LISTED BUILDING BRUNSWICK HOUSE AND PROVIDING FOR ITS USE FOR THE BENEFIT OF THE PEOPLE OF SALFORD AND THE WIDER NORTH WEST REGION.

Activities: START is a Salford based mental health charity that uses creativity, connection and recovery interventions to help improve people's lives. We are passionate about delivering the very best support for the people in our community who we are lucky enough to meet through our work and providing them with pathways into training, employment, volunteering and leisure pursuits.

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Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Other Charitable Activities
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, Disability, Arts/culture/heritage/science, Recreation
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, Other Defined Groups, The General Public/mankind

Geography

- **Area of benefit:** SALFORD AND SURROUNDING AREAS
- Manchester City
- Salford City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£1,576,162	£1,477,124	£823,367	43
2024-03-31	£1,408,957	£1,368,761	£724,329	42
2023-03-31	£1,316,257	£1,232,355	£684,133	36
2022-03-31	£915,668	£831,344	£600,231	27
2021-03-31	£923,814	£774,957	£515,907	22

Trustees

Name	Role	Appointed
Clare Thomlinson		2026-04-29
Dr Lyndsey Rosson		2025-10-29
Hannah Beaumont-Laurencia		2023-07-26
John Middlemiss		2025-12-01
Sarah Leteney		2025-10-29

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START IN SALFORD

England & Wales - Charity number 1078837

Accounts

Company number: 03785437

Charity Number: 1078837

START

Start in Salford

Report and financial statements

For the year ended 31st March 2025

START inspiring minds

REACH OUT START TO END SUICIDE

LIVING WELL Salford Your Journey, Your Plan

Wellbeing Matters

Message from the Chair of Trustees

As Chair of the Board of Trustees, it is a privilege to provide this opening message. I would like to start by offering thanks to all of the staff, volunteers, members, supporters and the local community for their continued support and loyalty in ensuring that START continues to thrive.

START is a growing charity. Despite the challenges that we face with the economy, this last year has seen over 5000 people engaged and supported through the work of START, which is testament to the hard work of everyone involved. Inspiring Minds, WINGS, Reach Out, Living Well, Listening Lounge and Wellbeing Matters have all provided dedicated support to the people of Salford, and member insights highlight how START has enhanced their wellbeing and quality of life.

START is in a strong financial situation having secured the GM ICB contract for a further 4 years but we continue to review our offer and need to ensure that we meet the targets set by Commissioners. We continue to upgrade the building which provides a wonderful environment in which to support the people of Salford.

There are many highlights of this past year, which include

- Dennis Baldwin receiving the Mayor's Citizen Award for his work in suicide prevention
- Launch of the free Nature for Wellbeing Course
- Review and refresh of the Inspiring Minds programme

Overall this has been another successful year and on behalf of the Board of Trustees I pass on sincere thanks to everyone involved in making START such a great organisation to be part of.

Neil Withnell
Chair

Start in Salford

Trustees' Annual Report for the year ended 31st March 2025

Company number	03785437 Registered in England and Wales
Charity number	1078837
Registered office and operational address	Brunswick House 62 Broad Street Salford M6 5BZ

Trustees

Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows:

Hannah Beaumont-Laurencia	
Vincent Clifford	
Samantha Cook	(resigned July 2025)
Paul O'Neill	(appointed July 2024)
Neil Withnell	Chair

Charity President	Bernadette Conlon	
Senior Management Team	Michelle Dennett	Chief Executive (resigned 07/02/2025)
	Hannah Flint	Development Manager (appointed 01/07/2024)
	Lisa Moore	Operations Manager
	Justine Wallace	Chief Executive (appointed 07/02/2025)
	June Wilcock	Service Delivery Manager

Bankers	Unity Trust Bank Nine Brindley Place Birmingham B1 2HB
Independent Examiners	Hilton-Jones t/a Community Accountancy Service Hollinwood Business Centre Albert Street Oldham OL8 3QL
Auditors	TC Group Park House 200 Drake Street Rochdale OL16 1PJ

Start in Salford

Trustees' Annual Report for the year ended 31st March 2025

Trustees Report

The trustees of Start in Salford (START) present their report and the audited financial statements for the year ended 31st March 2025. The trustees' report also incorporates the directors' report as required by company law.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

The trustees review the aims, objectives and activities of the charity each year. This report looks at what the charity has achieved and the outcomes of its work in the reporting period. The trustees report the success of each key activity and the benefits the charity has brought to those groups of people that it is set up to help. The review also helps the trustees ensure the charity's aims, objectives and activities remained focused on its stated purposes.

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives that have been set.

Objectives and activities

The Charity's objectives are to pursue any charitable purpose that improves the health, wellbeing and quality of life of people from Salford and the wider North West Region who;

- are at risk of suffering, have suffered or are suffering from mental health problems;
- are otherwise socially excluded;

in particular, but not exclusively by:

- the promotion of arts based activities; and
- restoring and maintaining the Grade II listed building Brunswick House and providing for its use for the benefit of the people of Salford and the wider North West region.

'START' is a charity that has been delivering mental health recovery and prevention programmes in Salford for over 31 years. We use creativity, connection and recovery interventions to help improve people's lives.

Our services focus on personalised, strengths based approaches to help beneficiaries to build confidence, resilience and self-esteem. We reconnect and integrate people with their communities, providing onward pathways into training, employment, volunteering and leisure pursuits.

All of our programmes are directed towards improving and enhancing the quality of life, health and wellbeing of target groups within the local community, in particular people at risk of experiencing mental health difficulties or social isolation.

We are passionate about providing the very best support for the people in our community who we are lucky enough to meet through our work.

START is a vibrant organisation full of people who care about others and this drives us in our work in Salford and beyond. We successfully collaborate with a number of VCSE and statutory partners throughout the city and understand that joint working is key to successful health and wellbeing outcomes for our community, and we work to encourage this at every level, striving to make our local Neighbourhoods better places to live.

We deliver services from our main studio base, Brunswick House, which houses workshops and studios, a gallery space and a community garden, as well as outreach work within local community settings, partner organisations and our Walkden hub 'The Make Space' within a local shopping centre.

Start in Salford

Trustees' Annual Report for the year ended 31st March 2025

Our Purpose

Using creativity, connection and recovery interventions to help improve people's lives

Our Vision

To deliver excellence in mental health and wellbeing provision in Salford, Greater Manchester and beyond through our passion for human connection and a fierce belief in the potential of people and communities.

Our Mission

To improve and enhance the quality of life, health and wellbeing of target groups within the community, in particular people at risk of experiencing mental health difficulties or social isolation.

Our Values - the golden thread that runs through all of our work.

Creative - we value the potential creativity has for improving mental health and the power it gives to all of us to think differently and to innovate

Compassionate - we view the world through a compassion-focused lens; we allow ourselves to feel and this helps to drive our mission and impact

Collaborative - working together is at the heart of everything we do; with the people we support, our staff and volunteers and the other organisations we collaborate with to achieve the best outcomes for our community

Committed - we strive to be the best, to ensure people get the best; as individuals and as a company we are committed to focussing on strengths and to continually learning and evolving

Start in Salford

Trustees' Annual Report for the year ended 31st March 2025

Achievements and performance

The charity's main activities and those we support are described below. All its charitable activities focus on improving mental health and wellbeing and are undertaken to further START's charitable purposes for the public benefit.

Our work falls into the following six main programmes:

Inspiring Minds

This service is for adults experiencing poor mental health ranging from mild/moderate to more severe and enduring conditions. The programme consists of weekly studio-based creative workshops to support learning and wellbeing which aid recovery and increase the connection to the local community. Sessions take place at Brunswick House in Salford.

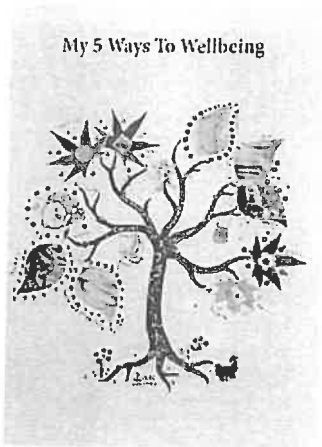
The Inspiring Minds Programme provides weekly creative sessions in a number of mediums. These may include

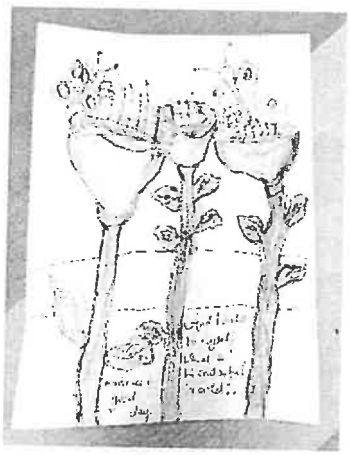
- **Visual Arts**
- **Photography**
- **Horticulture**
- **Woodwork**
- **Ceramics**
- **Crafts**
- **Music**

Members can attend for up to 12 months on the programme dependent upon individual need and are supported through their recovery journey by a mentor who undertakes regular reviews via a Personal Development Plan (PDP). The PDP supports the participant to set wellbeing goals as well as plan for the future in terms of pathways on from the service.

Following the Inspiring Minds Programme, participants can continue, where necessary, to be supported in the WINGS groups (Wellbeing Information & Networking Groups Salford).

WINGS offers a programme of activities based on the 5 ways to wellbeing. There is a month-long focus on each of the 5 themes on a rolling programme, with one additional 'consolidation' month. This results in a 6 month, rolling programme, including practical /creative activities, external speakers, discussion sessions and general social sessions. Participants are encouraged to contribute their ideas to co-produce sessions and take the lead in sharing skills and information where possible. The groups also highlight other services/programmes in the local area that people may wish to join to promote their wellbeing.





Reach Out; Start to End Suicide

Reach Out; START to End Suicide delivered a year of powerful impact, deepening our commitment to suicide prevention through empathy, creativity, and community engagement. Our initiatives directly reached over 10,000 individuals through workshops, events, and outreach, creating meaningful spaces for connection, healing, and education. The 'Everyday Mental Health Hero' (EMHH) programme empowered 891 people across Salford to complete suicide prevention training and publicly commit to being "Here to Hear," breaking stigma and fostering a culture of openness. Our 'Surviving Suicide' art-based peer support group for suicide attempt survivors saw participants report a 138% improvement in mental health, with all members saying they felt emotionally safe and connected. Similarly, our 'Drumming Up Co.' samba group achieved a 60% increase in participants' self-rated mental health, significantly reducing loneliness and improving confidence. Events like our World Suicide Prevention Day Vigil united over 200 attendees, with 144 yellow flags symbolising lives lost—turning grief into a call for action and change. Across all our programmes, we've seen measurable increases in awareness, emotional resilience, and support-seeking behaviours. This year's achievements reaffirm that when people are given safe, inclusive spaces to speak, be heard, and find community, lives are not only changed, they are saved.

Living Well Salford

Salford Living Well is a service created in partnership between START, Mind in Salford, Six Degrees & Greater Manchester Mental Health Trust. It is a multi-agency team, who come together to provide positive, humanistic and safe experiences for those people experiencing poor mental health who do not meet the threshold for community mental health services.

Living Well focuses on developing new ways for people to access support that:

- recognises people's strengths and potential
- is designed by people with lived experience, service leaders, clinicians and commissioners
- is based in community settings and is easy to access
- supports people with relationships, housing, debt, employment and connecting with their communities
- is provided by communities, including the voluntary sector, social enterprises and statutory services

The Living Well team is made up of both clinical and non-clinical staff and Recovery Workers hosted by START are a core part of the workforce.

The team also includes peer support workers, occupational therapists, social workers, mental health practitioners, a consultant psychiatrist, psychologists, a pharmacist, domestic abuse support worker and a Wellbeing Matters community connector. This year the model is evolving as part of the wider national Community Mental Health transformation process and START are playing a key role in the ongoing design and delivery of the service.

Start in Salford

Trustees' Annual Report for the year ended 31st March 2025

Wellbeing Matters

The Wellbeing Matters programme is a Voluntary Community and Social Enterprise led initiative, delivered by Salford CVS in partnership with Salford Third Sector Consortium, that focusses on Person and Community centred approaches to improving the wellbeing of Salford people.

A key element of Wellbeing Matters is the community connecting / social prescribing programme that connects people referred by health professionals with a non-medical need to local community assets to support their wellbeing, independence and to reduce social isolation. The programme aims to support people to feel more connected to their community, more confident and less socially isolated by linking them into local groups and services. The goal is for people to be better equipped to manage their own health and wellbeing with less reliance on clinical health and care services.

Last year START, as an Anchor within Wellbeing Matters, hosted 4 Community Connectors. The Wellbeing Matters 'Community Connectors' work with people on a 1-2-1 basis over a number of sessions to establish 'what matters to them' and to then connect them into relevant local non-medical wellbeing and social support within their neighbourhood to improve their wellbeing and decrease social isolation.

This can range from accessing a community group (dancing, singing, gardening, cooking); through to sports / physical activity group; food bank / food club; friendship group / befriending; taking part in volunteering; mental wellbeing support; CAB / welfare support; and much more.

The Wellbeing Matters programme also supports the development of the VCSE ecosystem that underpins social prescribing through volunteering, voluntary action, community activities and investment.

Listening Lounge

In February 2024 Salford's open access VCSE led Listening Lounge was launched. START were commissioned to appoint a VCSE Listening Lounge Service Manager, to work in partnership with the Home Based Treatment (HBT) team. HBT lead the existing referral-based Urgent Care Listening Lounge service, where people in a mental health crisis can attend bookable appointments instead of A&E. The VCSE offer means that Living Well VCSE Recovery Workers (also employed by START) and Peer Support workers (employed by Mind in Salford) will now be able to offer support during drop-in hours in the same Listening Lounge space as the HBT service. No appointment is necessary and the VCSE team can offer advice and one-off interventions for people in a self-defined mental health crisis. The VCSE service offers a listening ear and a place to chat, including the option to talk to someone with lived experience, as well as referrals to other services. If needed, pathways are in place to escalate to the HBT team for a clinical mental health assessment and support. Promotion of this offer will be rolled out in a phased approach so that the model can be tested and adapted as needed, before being fully open and accessible to all adult residents of Salford. During 2024-2025 the drop-in hours were 1-3pm Monday-Friday and the service was promoted to people who have previously accessed support from Living Well or the HBT bookable appointments. In addition, people who have the Listening Lounge as part of their care plan with a Community Mental Health Team, the Early Intervention Team or the Mental Health Liaison Team (based at hospital), as well as people who call the GMMH helpline and those from 2 of the 5 PCN areas of Salford have been able to access the service. To add to this, people who attended due to hearing about the service through word of mouth have also been provided with support, as nobody in crisis would be turned away.

Start in Salford

Trustees' Annual Report for the year ended 31st March 2025

Beneficiaries of our services

During 2024 - 2025 START has engaged and supported over 5000 people through our work.

These beneficiaries are all from Salford and have accessed one of our 6 main programmes throughout the year.

- **Inspiring Minds** received 645 referrals into the service from across both Primary and Secondary mental health services and supported 405 people through creative activities. Upon completion of their programme 187 people accessed pathways into further education, employment, volunteering or community groups.

- **WINGS** received 70 referrals into the service and delivered 79 groups throughout the year. Upon completion of the programme 29 people accessed pathways into further education, employment, volunteering or leisure pursuits.

- **Reach Out; Start to End Suicide** beneficiaries come from some of the most vulnerable and marginalised communities across Salford—individuals living with mental health challenges, disability, trauma, neurodivergence, gender dysphoria, bereavement, and social isolation. Over the past year, we have supported hundreds of people through peer-led art groups, drumming sessions, outreach events, and one-to-one engagement. Many reported feeling seen and valued for the first time, with participants in our peer art group expressing a 138% improvement in mental health and others describing our spaces as "safe," "healing," and "life-saving." For some, these interventions offered a turning point, from silent suffering to finding a voice, from feeling alone to gaining community. Survivors of suicide attempts, people bereaved by suicide, and those struggling in silence have all found connection, resilience, and renewed hope through our work. Our impact is not only in the statistics, it is in the stories of those who now believe their life matters, and who leave our sessions feeling stronger, supported, and no longer alone.

Start in Salford

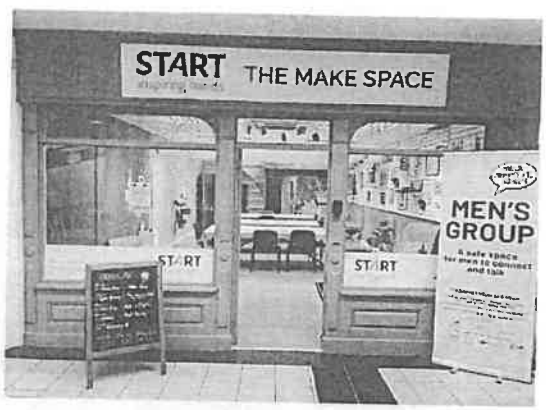
Trustees' Annual Report for the year ended 31st March 2025

- Our **Living Well** Recovery Worker team actioned 4893 appointments across the year, with interventions ranging from a wide list including providing a listening ear and emotional support, helping people to identify personal strengths and goals, anxiety management, self-harm interventions, liaising with care providers, joint working with other professionals and trauma specific support.

- The **Wellbeing Matters** programme (for whom START host a 4 x Community Connector) received 4,020 referrals last year with 15,468 appointments recorded. The team created 6,230 connections out to support in the community with 76% of all connections to the VCSE sector in Salford.

  30% of connections to advice and support offers.
  32% of connections to social support activities.
  28% of connections to physical activity offers (Increased in 2024/5).
  18% of connections to learning, education and employment support (Increased in 2024/5).
  6% of connections to green activities.

  13 community groups received a Wellbeing Matters Community Asset Funding.
  10 community network meetings were held in Salford.
  35 volunteers were placed in Salford and Manchester.



- The VCSE team led by START at the Listening Lounge undertook 63 individual appointments for people presenting in crisis at the drop in, in addition to 1032 crisis interventions during Recovery Worker appointments in the wider community.

Monitoring Progress

START has systems in place to track the progress and outcomes of our interventions. The Inspiring Minds and WINGS services utilise a bespoke CRM developed by Hanlon Software Solutions. For our services delivered in partnership with others, START have access to GMMH's PARIS system (Living Well) & Elemental (Wellbeing Matters) which captures all relevant client data including; attendance, interventions and personal achievements such as distance travelled towards goals since joining each programme.

Our fully trained staff continue to collect data using a variety of quantitative and qualitative tools including:

Reported; 'member stories' which tell us the impact of interventions from the service users' perspective, using their own words and insight - see examples below)

Observed; staff observations are recorded to capture change and feedback from family is recorded to measure impact from the viewpoint of those closest to the service user. They often see changes which the service user may not recognise immediately themselves.

Measured; we use WEMWBS to provide us with an assessment of overall wellbeing and changes in wellbeing over time. The tool is used to provide a baseline and then repeated at intervals to determine impact. We also use a bespoke Wellbeing Wheel which measures change in 7 domains of life and the Flourish Wheel which visually shows the impact of wellbeing goals over time.

Monitored; session registers provide quantitative data to determine numbers participating.

Member Insight:

"I arrived at START having suffered a severe mental breakdown. It was hard at first battling depression and low confidence and wondering how creative classes could help me. The classes helped me to have ideas again and my brain was feeling like me for the first time since everything began to change. My time at START has really made a difference to my life. It teaches you lessons that are useful for anyone trying to move forward in life."

"When I began at START I was shy and embarrassed but with the support of START I began to relax and manage stress better. After a few weeks of attending I began to see changes and challenged myself to overcome barriers, started to be kind to myself and reduced the pressure I put on myself..... I found myself."

" When I first arrived at START I was a nervous wreck, very anxious and even struggling to get out of bed, let alone get to a class, well look at me now! START has been absolutely crucial in me becoming better and managing my mental health. The classes are brilliant for learning new skills but also for a lovely social experience. I have made some lovely friends and feel blessed to have been welcomed by staff, volunteers and other service users. I would not trade this experience for anything else, 100% life changing, I can't recommend it enough"

"I don't normally talk but I feel so comfortable in the group I couldn't stop"

" As soon as I was shown around START I was excited by the array of classes and possibilities that attending may bring. Since being at START I have grown in confidence and self esteem and found new interests I wish to develop further. I am proud of all that I have achieved. Thank you for providing a space for mindfulness, calm and creativity"

"When I joined START my life was upside down, inside out and on fire. I struggled to find any joy in my life. I now make time for mindful, creative pursuits whereas nothing seemed possible before."

Financial review

In a year marked by economic uncertainty, shifting workforce dynamics and rising salary pressures driven by the ongoing cost of living challenges, we have remained focused and resilient. Through disciplined financial management and the unwavering support of our funders, we have successfully increased our income, expanding the reach and deepening the impact of our six core programmes, ensuring that we continue to meet the evolving needs of those we serve.

The charity's turnover increased in the twelve-month period to **£1,576,162** (2024: £1,408,957). This was predominantly achieved through the delivery of service contracts (£1,125,761) and grant funded projects (£354,837) with the remaining income received from sessions and services (£35,934), donations (£31,693), trading activities (£15,793) and bank interest (£12,144). Whilst service contracts remained the primary source of income in 2024/25, accounting for 71.4% of total revenue (2023/24: 76.6%), the charity continued to advance its strategy of broadening income streams to support long-term sustainability.

In the year, our service contracts were delivered for GM ICB whilst grant funding was generously provided by the following organisations :

- Bupa Foundation (£10,944 (£8,263 deferred until 2025/26))
- GM Integrated Care (£24,506)
- Lottery Community Fund (£19,975)
- New Maker Yards Community Fund (£10,000)
- NHS England (£47,138)
- Salford CVS (£183,538)
- Screwfix Foundation (£5,000)
- Wolfson Foundation (£67,000)

The Trustees sincerely thank our generous supporters - including government agencies, community grant organisations, and individual donors whose unwavering commitment and contributions make our work possible. We are truly grateful for their continued partnership and belief in our mission.

This past year, START has been profoundly moved by the donations we have received, both big and small, which have not only strengthened our ability to carry out our mission, but have also served as a powerful affirmation of the trust, belief and hope our donors place in our work. Their generosity inspires us every day and fuels our commitment to creating lasting impact. We would like to extend our heartfelt thanks to all of our donors and give special mention to the substantial donations received from :

Salford Ceremonial Mayor's Charity Appeal (£14,808) and

Salford Independent Beer Festival (£14,250)

At the end of the 2024/25 financial year, the charity remained in a strong financial position, with total reserves of **£823,367** (2024: £724,329). Of this, **£32,868** were held as restricted funds and **£790,499** as unrestricted funds. The charity's tangible fixed assets, represented by the net book value of its freehold property, Brunswick House, stood at £233,785 as at the balance sheet date. After accounting for funds invested in tangible fixed assets and designated reserves, in line with the charity's reserves policy, the free reserves available at year-end were **£455,714**.

Going Concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern and there are no key judgments which the trustees have made which have a significant effect on the accounts.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next reporting period.

Investment Policy

The charity allocates the majority of its funds to short-term expenses. Any surplus, which is not immediately required for day-to-day operational needs, is placed in an instant access deposit account at Unity Trust Bank. This arrangement offers the flexibility to withdraw funds as needed whilst optimising the return on the cash asset.

Reserves Policy

The Trustees periodically review the reserves policy of the charity and in recent years have moved towards a more risk based policy, taking into consideration the main risks to the organisation. The Trustees have established a policy whereby designated reserves - from within unrestricted funds - are set aside to cover redundancy provision in the event of unfavourable or unexpected circumstances, such as a sudden loss of funding.

In addition, the Charity aims to hold general reserves which equate to a minimum of three months of charitable expenditure. In deciding the level of both designated reserves and general provision, the trustees have taken into consideration what the charity's exposure would be to redundancy and/or restructure costs if the organisation's business model needed to change rapidly to ensure future sustainability.

Reserves are needed to meet the working capital requirements of the charity. As part of the board's quarterly review the trustees are provided with financial management information which includes turnover and cost analysis, budget vs actual analysis and financial activities reports for the year to date.

This rolling review of year-to-date results enables the trustees and the Senior Management Team to consider the restricted, designated and free reserves with a view to determining their sufficiency and the impact of the forecast results on reserves held.

The trustees consider that this policy will ensure the provision of sufficient funds to enable the charity to respond to the rapidly changing environment and ensure that the delivery of the charity's activities, as well as its governance and support costs, are covered.

Plans for the future

As we reflect on the progress made over the past year, we remain focused on building a healthier, more equitable future for our communities. Our upcoming priorities align closely with our mission and the evolving needs of those we serve. Key areas of focus for the year ahead include:

1. Expanding Health Equity Initiatives

We will continue to address the root causes of health disparities by investing in community-based programmes, strengthening partnerships with local organisations and using data to guide more equitable resource allocation.

2. Positioning Ourselves as a GM Live Well space

We will actively pursue the opportunity to become a designated GM Live Well space - a vital part of Greater Manchester's integrated support system connecting residents with trusted health, wellbeing and community services across Salford. This opportunity aligns closely with our vision of making everyday support accessible and meaningful at the neighbourhood level. Through this initiative, we plan to:

- Strengthen integration with statutory services and voluntary sector partners to ensure "everyday support" is visible, coordinated and available in every community.
- Develop targeted content and pathways that address core life areas such as health, financial wellbeing, employment, housing, digital inclusion and social connection.
- Deliver focused outreach and engagement to reach underserved and excluded groups, improving awareness, trust and access to support available under one roof.

3. Building a Sustainable Workforce

To support the delivery of our ambitious agenda, we will invest in workforce development, with a focus on succession planning and building skills for a changing health and care landscape.

4. Embedding Community Voice

We will continue embedding community insights into planning and decision-making through participatory models and ongoing engagement with residents, ensuring services reflect lived experiences and local priorities.

Related parties

Start in Salford (START) is an independent charity with no subsidiaries.

Relationships with other organisations

START delivers contracts for and works in partnership with a number of external organisations in order to achieve our charity objectives. These include Greater Manchester Integrated Care System, Greater Manchester Mental Health Trust, Salford Primary Care Networks, Salford City Council and many from the Voluntary, Community, Social Enterprise Sector including Salford CVS, Mind in Salford, Six Degrees Social Enterprise, Salford Loaves & Fishes, Healthwatch Salford, Social AdVentures and Society Inc.

Structure, governance and management

Company status

The organisation is a private company limited by guarantee. The company was incorporated in England and Wales on 9th June 1999 and registered as a charity on 11th January 2000.

The company was established under a memorandum of association which established the objects and powers of the charitable company and is governed under its articles of association. Any potential amendments which may need to be made are considered and recorded in the board minutes.

Trustees of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The total number of such guarantees at 31st March 2025 was 5 (2024: 4). The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

All trustees give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity are set out in note 2 to the accounts.

Organisational structure

The board of trustees are accountable for the governance of the organisation and have ultimate responsibility for the strategic management and direction of the charity which is reviewed on a quarterly basis at board meetings.

A scheme of delegation remains in place and the day to day strategic, operational and financial responsibility rests with the Chief Executive who, together with the Chair of trustees, form the Senior Leadership Team (SLT). The SLT meet monthly to discuss operational strategy.

Prior to each quarterly board meeting, reports are prepared by the Senior Management Team covering their respective areas of responsibility. Reports are received by trustees in advance so that we are in a position, during the meeting, to discuss matters arising and request follow up actions. These meetings are recorded and minutes are held on file.

The Senior Management Team meet monthly to review financial reporting and operational strategy to ensure they are able to react swiftly to rapidly changing situations and funding availability.

Staff team meetings are held weekly to ensure that all staff have input into developments and to enable effective communication. In general terms, service users are represented at all levels within the organisation. This ensures that all decisions are understood by the service users whilst also ensuring that their needs and requirements are understood and met whenever and wherever possible.

Start in Salford

Trustees' Annual Report for the year ended 31st March 2025

Recruitment and appointment of trustees

Annually, the board assesses the necessity of actively seeking new trustees. Furthermore, if any trustees declare their intention to step down during the year, the board evaluates whether it is essential to recruit new trustees to maintain the board's overall skill set at an appropriate level.

The trustee recruitment processes are reviewed regularly and several methods are used in the recruitment of new trustees. Ex-service user members and volunteers are recruited by applying internally. Other trustees are recruited from local business and professional organisations. Applications are submitted and initially vetted by the Chair of trustees and the Charity President.

Suitable applicants are invited to an initial meeting/interview to discuss the charity in general as well as what is expected of a trustee. If appropriate, applicants are invited to observe at the next board meeting after which the existing trustees vote on whether to approve their application. This system ensures the board has the right balance of skills and knowledge which enables first class governance of the organisation.

New trustees are formally voted on to the board at the beginning of the first board meeting they attend following the observation meeting. Joining the board is subject to receipt of satisfactory references and a basic DBS being obtained. New trustees must be in receipt of a basic DBS certificate before attending the next board meeting. Continued membership of the board is contingent on completing all mandatory safeguarding training within 3 months and all other mandatory training within 6 months.

Induction and training of trustees

The trustee induction process is reviewed regularly. New trustees are provided with a comprehensive induction pack which briefs them on their legal obligations under charity and company law, explains the processes of the charity, provides information on how to arrange the mandatory training and outlines the conduct expected of trustees.

New trustees are required to arrange meetings with each member of the Senior Management Team in order to support their understanding of the specific role individual managers have within the organisation. They are also invited to attend a live session run by one of our service delivery team and to meet our members.

The Charity President is responsible for ensuring new trustees complete the induction process and undertake a skills review to identify any additional training needs. The new trustee then meets with the Charity President prior to the next board meeting to finalise and sign off their induction.

Staff development

START's Chief Executive has responsibility for overseeing the professional development of the Senior Management Team. In turn, each Senior Manager is responsible for the development of staff within their respective departments and for escalating any significant development needs to the Chief Executive to ensure appropriate budget provisions can be considered and agreed.

Staff have access to further training opportunities through the GM Skills Map. This platform offers a wide range of courses, from fully funded to part-funded and commercial options. Staff are encouraged to explore the website to find specific courses of interest and a training budget is available to support participation in these courses.

A "Development Library" located at Brunswick House is available to all staff. The library is stocked with books on leadership, management and other topics of interest. Books can be borrowed at any time and for as long as needed.

Remuneration policy for key management personnel

The overall policy on remuneration within START is as follows:

- Trustees are voluntary and not remunerated. Out-of-pocket expenses paid to trustees are shown as part of the Financial Statements in note 2.
- Pay scales have been developed by the Senior Leadership Team and set out the salary bands for all staff from junior administrator to executive manager. Each role and corresponding salary band has been bench marked against similar roles across the VCSE sector both locally and nationally and reflects the level of responsibility and experience expected.
- Any salary increases proposed reflect the need to retain key staff. Increases are recommended by the Chief Executive and are ultimately determined by the board of trustees.
- The board of trustees determines the salary package for the Chief Executive.
- START continually reviews staff benefits and in 2022 increased the employer contribution to the company pension scheme to 8% per annum, as a temporary measure in response to the cost of living challenges. This benefit was reviewed at the end of this financial year and reverted to 5% employer contribution with effect from 1st April 2025.
- START also offer an employee assistance programme (EAP) run via Peninsula, which is an additional Health and Wellbeing package for all employees as well as an interest free employee loan scheme.

Risk management

We continue to face a challenging financial environment where there is increasing difficulty in bridging the gap between rising demand for our services and our ability to achieve full cost recovery, which is vital to the health and sustainability of the charity. The Senior Management Team have developed a network of contacts, including commissioners and principals at several external organisations, so that we can continue to work in partnership in the delivery of services across Salford.

The risk management process continues to be employed. A Risk Register is maintained detailing the major financial and other risks we face as a charity and the systems and processes in place to mitigate these risks. Identified risks are graded against their likelihood and impact. New risks identified are discussed monthly by the Senior Management Team who, where required, implement procedures designed to minimise or manage any potential impact on the charity should those risks materialise. At the date of this report there were 22 identified risks recorded on the Risk Register.

Management of risk is a standing agenda item at board meetings and the Risk Register is reviewed by the trustees on a quarterly basis. The addition of any newly identified risks are proposed by the Senior Management Team and agreed by the trustees where considered appropriate. The trustees are satisfied that systems are in place to mitigate their exposure to major risk.

Start in Salford

Trustees' Annual Report for the year ended 31st March 2025

Statement of responsibilities of the trustees

The trustees (who are also directors of Start in Salford for the purposes of company law) are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the 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 these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the Charities SORP
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the 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
- 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

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Auditors

TC Group were appointed as the charitable company's auditors during the year.

This report has been prepared in accordance with the provisions applicable to companies' subject to the small companies' regime of the Companies Act 2006.

The trustees' annual report has been approved by the trustees on 8th August 2025 and signed on their behalf by

Paul O'Neill

.....

Trustee

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF START IN SALFORD

Opinion

We have audited the financial statements of Start in Salford (the 'charitable company') for the year ended 31 March 2025 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 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the 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.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- the charitable company has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

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 TRUSTEES OF START IN SALFORD

Our responsibilities for the audit of the financial statements
We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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.

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

-the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;

-we identified the laws and regulations applicable to the company through discussions with directors and other management, and from our commercial knowledge and experience of charities;

-we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charity, including the Charities Act 2011and Companies Act 2006 and

-we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence where necessary,

-identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

-making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud and

-considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

-performed analytical procedures to identify any unusual or unexpected relationships;

-tested journal entries to identify unusual transactions;

-assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and

-investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

-agreeing financial statement disclosures to underlying supporting documentation;

-enquiring of management as to actual and potential litigation and claims; and

-reviewing correspondence with HMRC.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF START IN SALFORD

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.

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's trustees 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 trustees as a body, for our audit work, for this report, or for the opinions we have formed.

TC Group
Statutory Auditors
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006
Park House
200 Drake Street
Rochdale
Lancashire
OL16 1PJ

Date: 26/11/2015

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2025 (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

	Further Details	Unrestricted Funds £	Restricted Funds £	Total Funds Year Ended 31 March 2025 £	Total Funds Year Ended 31 March 2024 £
Income from:					
Donations and legacies	(3)	31,693	-	31,693	23,239
Charitable Activities	(4)	1,190,075	317,700	1,507,775	1,361,979
Other Trading Activities	(5)	24,550	-	24,550	11,649
Investment Income	(6)	12,144	-	12,144	12,090
Total		1,258,462	317,700	1,576,162	1,408,957
Expenditure on:					
Charitable Activities	(7)	1,164,297	312,827	1,477,124	1,368,761
Total		1,164,297	312,827	1,477,124	1,368,761
Net income/(expenditure)		94,165	4,873	99,038	40,196
Transfers between funds	(16)	-	-	-	-
Net movement in funds		94,165	4,873	99,038	40,196
Reconciliation of funds					
Total funds brought forward	(16)	696,334	27,995	724,329	684,133
Total funds carried forward	(16)	790,499	32,868	823,367	724,329

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

The notes on pages 24 to 36 form part of these accounts.

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2024 (PRIOR YEAR) (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

	Further Details	Unrestricted Funds £	Restricted Funds £	Total Funds Year Ended 31 March 2024 £	Total Funds Year Ended 31 March 2023 £
Income from:					
Donations and legacies	(3)	23,239	-	23,239	17,613
Charitable Activities	(4)	1,111,383	250,596	1,361,979	1,283,048
Other Trading Activities	(5)	11,649	-	11,649	13,812
Investment Income	(6)	12,090	-	12,090	1,784
Total		1,158,361	250,596	1,408,957	1,316,257
Expenditure on:					
Charitable Activities	(7)	1,079,478	289,283	1,368,761	1,232,355
Total		1,079,478	289,283	1,368,761	1,232,355
Net income/(expenditure)		78,883	(38,687)	40,196	83,902
Transfers between funds	(16)	(19,643)	19,643	-	-
Net movement in funds		59,240	(19,044)	40,196	83,902
Reconciliation of funds					
Total funds brought forward	(16)	637,094	47,039	684,133	600,231
Total funds carried forward	(16)	696,334	27,995	724,329	684,133

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

The notes on pages 24 to 36 form part of these accounts.

BALANCE SHEET AS AT 31 MARCH 2025

Company registration number: 03785437

	Notes	Unrestricted Funds £	Restricted Funds £	2025 £	2024 £
Fixed assets:					
Tangible assets	(12)	233,785	-	233,785	240,465
Total fixed assets		233,785	-	233,785	240,465
Current assets:					
Debtors	(13)	52,185	10,895	63,080	28,747
Cash at Bank & in Hand		670,635	54,044	724,679	652,027
Total current assets		722,820	64,939	787,759	680,774
Liabilities:					
Creditors: Amounts falling due within one year	(14)	(166,106)	(32,071)	(198,177)	(196,910)
Net current assets or liabilities		556,714	32,868	589,582	483,864
Total assets less current liabilities		780,499	32,868	823,367	724,329
Total net assets or liabilities		790,499	32,868	823,367	724,329
The funds of the charity:					
Restricted income funds	(16)	-	32,868	32,868	27,995
Unrestricted income funds	(16)	790,499	-	790,499	696,334
Total charity funds		790,499	32,868	823,367	724,329

The charitable company is entitled to exemption from audit under section 477 of the Companies Act 2006 for the year ended 31st March 2025.

The members have not deposited notice, pursuant to Section 476 of the Companies Act 2006 requiring an audit of these financial statements.

The trustees acknowledge their responsibilities for:
(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been audited under the requirements of Section 145 of the Charities Act 2011.

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 26th/1st/25 and were signed on its behalf by:

Paul O'Neill

Paul O'Neill Trustee

Statement of Cash Flows for the year ending 31st March 2025

Reconciliation of net movement in funds to net cash flow from operating activities

	Year Ended 31 March 2025	Year Ended 31 March 2024
	£	£
Net movement in funds	99,038	40,196
Add back depreciation	6,680	6,680
Deduct investment income	(12,144)	(12,090)
Decrease/(increase) in debtors	(34,333)	(1,612)
Increase/(decrease) in creditors	1,267	26,183
Net cash used in operating activities	60,508	59,357
Cash flows from investment activities:		
Interest	12,144	12,090
Cash flows from financing activities:		
Repayment of borrowing	-	(102,610)
Net cash provided by investing activities	12,144	(90,520)
Increase/(decrease) in cash and cash equivalents during the year	72,652	(31,163)
Cash and cash equivalents brought forward	652,027	683,190
Cash and cash equivalents carried forward	724,679	652,027

Notes to the accounts for the year ended 31st March 2025

1. Accounting policies

(a) Basis of preparation and assessment of going concern

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern. The trustees have made no key judgements which have a significant effect on the accounts.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next reporting period.

(b) Funds structure

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed. There are 13 restricted funds.

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose.

Further details of each fund are disclosed in note 16.

(c) Income recognition

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

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank. Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

(d) Expenditure Recognition

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 settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note (f) below.

(e) Irrecoverable VAT

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

(f) Allocation of support and governance costs

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to independent examination and legal fees together with an apportionment of overhead and support costs.

Governance costs and support costs relating to charitable activities have been apportioned based on type of expense.

The allocation of support and governance costs is analysed in note 9.

(g) Costs of raising funds

The charity does not consider any of its costs to be those of raising funds.

(h) Charitable Activities

Costs of charitable activities include governance costs and an apportionment of support costs as shown in note 7.

Notes to the accounts for the year ended 31st March 2025

(i) Tangible fixed assets and depreciation
All assets costing more than £1,000 are capitalised and valued at historical cost. Depreciation is charged on the following basis:

Software	20% on cost
Computer and Office Equipment	25% on cost
Freehold Building	2% on cost

Assets financed totally by grant funding have not been capitalised in these accounts.

There is a charge against the Freehold Building. This may only be sold for charitable purposes and not for property development or to a business.

(j) Realised gains and losses
All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and their opening carrying value or their purchase value if acquired subsequent to the first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the year end and their varying value. Realised and unrealised investment gains and losses are combined in the Statement of Financial Activities.

(k) Pensions
Employees of the charity are entitled to join a defined contribution "money purchase" scheme. The charity's contribution is restricted to the contributions disclosed in note 10. There were outstanding contributions of £7,719 at the year end (2024: £8,722). The costs of the defined contribution scheme are included within support and governance costs and allocated to the funds of the charity using the methodology set out in note 9.
The money purchase plan is managed by Friends Life Group Limited (part of Aviva plc.) and the plan invests the contributions made by the employee and employer in an investment fund to build up over the term of the plan which is then converted into a pension upon the employee's normal retirement year age when eligible for a state pension. The total expense ratio of the plan is 1.00% and this is deducted from the investment fund annually. The charity has no liability beyond making its contributions and paying across the deductions for the employees' contributions.

(l) Debtors
Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

(m) Creditors and provisions
Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

(n) Operating leases
Operating leases are leases in which the title to the assets, and the risks and rewards of ownership, remain with the lessor. Rental charges are charged on a straight line basis over the term of the lease.

(o) Cash at bank and in hand
Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

(p) Significant judgements and estimates
In the process of applying the entity's accounting policies management have not made any judgements that would have a significant effect on the amounts recognised in the financial statements. No estimations have been made that would have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

2. Related party transactions and trustees' expenses and remuneration
The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2024: £nil). Expenses paid to the trustees in the year totalled £nil (2024: £nil).
There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.
Other than listed below (*), no trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity, including guarantees, during the year (2024: nil).
* The husband of an employee was paid £910 during the year for services provided (2024: £1,450).
Trustee indemnity insurance costing £nil was paid by the charity during the year (2024: £814).

Notes to the accounts for the year ended 31st March 2025

3. Donations and Legacies

	Unrestricted Year Ended 31 March 2025	Restricted Year Ended 31 March 2025	Total Funds Year Ended 31 March 2026	Total Funds Year Ended 31 March 2024
	£	£	£	£
Donations	31,693	-	31,693	23,239
	31,693	-	31,693	23,239

Previous reporting period

	Unrestricted Year Ended 31 March 2024	Restricted Year Ended 31 March 2024	Total Funds Year Ended 31 March 2024
	£	£	£
Donations	23,239	-	23,239
	23,239	-	23,239

Notes to the accounts for the year ended 31st March 2025

4. Income from charitable activities

	Unrestricted Year Ended 31 March 2025 £	Restricted Year Ended 31 March 2025 £	Total Funds Year Ended 31 March 2025 £	Total Funds Year Ended 31 March 2024 £
Living Well				
GM ICB	418,637	-	418,637	453,912
GM ICB - Listening Lounge	220,978	-	220,978	150,666
GM ICB - Additional Projects	-	-	-	6,078
	639,615	-	639,615	610,656
Reach Out				
GM ICB	30,621	-	30,621	29,556
Salford CVS - Answer Cancer	-	1,935	1,935	-
New Maker Yards	-	10,000	10,000	-
National Lottery Community Fund	-	19,975	19,975	-
	30,621	31,910	62,531	29,556
Inspiring Minds				
GM ICB	428,374	-	428,374	413,489
GM ICB - WINGS	27,151	-	27,151	26,208
Salford CVS	-	-	-	500
Other Income	17,176	-	17,176	15,669
	472,701	-	472,701	455,866
Innovation Projects				
Salford CVS Impact Fund - Arts on Prescription	-	-	-	20,000
Salford CVS - Wellbeing Matters	-	181,603	181,603	-
The Third Sector Consortium - Wellbeing Matters	-	-	-	176,768
The Third Sector Consortium - Wellbeing Matters (SCC)	-	-	-	43,500
GM Green Social Prescribing Fund	-	24,506	24,506	-
NHS England - Peer Support	47,138	-	47,138	-
BUPA Foundation	-	2,681	2,681	-
Salford City Council	-	-	-	4,000
Woolfson Foundation	-	67,000	67,000	-
SCC Creative Wellbeing	-	5,000	5,000	-
Screwfix Foundation	-	5,000	5,000	-
Margaret's Fund	-	-	-	250
Other Income	-	-	-	21,383
	47,138	285,790	332,928	265,901
Total Income from charitable activities	1,190,075	317,700	1,507,775	1,361,979

Notes to the accounts for the year ended 31st March 2025

4. Income from charitable activities continued

Previous reporting period

	Unrestricted Year Ended 31 March 2024 £	Restricted Year Ended 31 March 2024 £	Total Funds Year Ended 31 March 2024 £
Living Well			
GM ICB	453,912	-	453,912
GM ICB - Listening Lounge	150,666	-	150,666
GM ICB - Additional Projects	-	6,078	6,078
	604,578	6,078	610,656
Reach Out			
GM ICB	29,556	-	29,556
	29,556	-	29,556
Inspiring Minds			
GM ICB	413,489	-	413,489
GM ICB - WINGS	26,208	-	26,208
Salford CVS	500	-	500
Other Income	15,669	-	15,669
	455,866	-	455,866
Innovation Projects			
Salford CVS Impact Fund - Arts on Prescription	-	20,000	20,000
The Third Sector Consortium - Wellbeing Matters	-	176,768	176,768
The Third Sector Consortium - Wellbeing Matters (SCC)	-	43,500	43,500
Salford City Council	-	4,000	4,000
Margaret's Fund	-	250	250
Other Income	21,383	-	21,383
	21,383	244,518	265,901
Total income from charitable activities	1,111,383	250,596	1,361,979

Notes to the accounts for the year ended 31st March 2025

5. Income from other trading activities

	Unrestricted Year Ended 31 March 2025	Restricted Year Ended 31 March 2025	Total Funds Year Ended 31 March 2025	Total Funds Year Ended 31 March 2024
	£	£	£	£
Room hire	14,524	-	14,524	8,071
Disposal of Equipment	300	-	300	-
Other Income	9,726	-	9,726	3,578
	24,550	-	24,550	11,649

Previous reporting period

	Unrestricted Year Ended 31 March 2024	Restricted Year Ended 31 March 2024	Total Funds Year Ended 31 March 2024
	£	£	£
Room hire	8,071	-	8,071
Other Income	3,578	-	3,578
	11,649	-	11,649

6. Investment Income

	Unrestricted Year Ended 31 March 2025	Restricted Year Ended 31 March 2025	Total Funds Year Ended 31 March 2025	Total Funds Year Ended 31 March 2024
	£	£	£	£
Bank Interest	12,144	-	12,144	12,090
	12,144	-	12,144	12,090

Previous reporting period

	Unrestricted Year Ended 31 March 2024	Restricted Year Ended 31 March 2024	Total Funds Year Ended 31 March 2024
	£	£	£
Bank Interest	12,090	-	12,090
	12,090	-	12,090

Notes to the accounts for the year ended 31st March 2025

7. Expenditure

	Health & Wellbeing Activities	Year Ended 31 March 2025	Year Ended 31 March 2024
	£	£	£
Expenditure on charitable activities:			
Art Materials & Equipment	12,005	12,005	10,964
Delivery Costs	75,656	75,656	16,634
Bad Debts	230	230	-
Recruitment	995	995	1,095
Advertising and marketing	240	240	72
Employment Costs	1,157,986	1,157,986	1,127,765
DBS Costs	1,381	1,381	1,340
Service Charges	5,941	5,941	4,498
Training	4,271	4,271	10,371
Housekeeping	5,547	5,547	22,173
Security	816	816	753
Vending Expense	194	194	1,084
Mortgage Interest	760	760	8,447
Bank & Interest Charges	1,042	1,042	889
Staff Travel & Functions	8,892	8,892	12,167
Volunteer Expenses	3,079	3,079	1,702
Rates and Water	7,962	7,962	7,838
Heat and Light	31,818	31,818	12,639
Subscriptions	164	164	158
IT Maintenance	9,114	9,114	7,767
Cleaning & Waste Disposal	1,370	1,370	1,088
Telephone	5,712	5,712	5,283
Repairs and Maintenance	77,461	77,461	51,115
Insurance	17,674	17,674	16,322
Governance Costs	17,255	17,255	17,647
Post, Printing & Stationery	14,239	14,239	18,259
Depreciation	6,680	6,680	6,680
General Contingency & Miscellaneous	8,640	8,640	4,031
	1,477,124	1,477,124	1,388,761

Restricted Funds	312,827	289,283
Unrestricted Funds	1,164,297	1,079,478
	1,477,124	1,368,761

Notes to the accounts for the year ended 31st March 2025

8. Analysis of expenditure on charitable activities

	Inspiring Minds	Living Well	Reach Out	Innovation Projects	Year Ended 31 March 2025	Year Ended 31 March 2024
	£	£		£	£	£
Staff Costs	275,345	464,532	30,020	200,045	969,942	987,149
Project Administration	283	1,002	74	135	1,494	4,585
Project Costs	15,449	8,647	10,797	101,796	136,689	52,226
Support Costs (see note 9)	192,509	142,182	7,367	9,686	351,744	307,154
Governance Costs (see note 9)	6,842	9,285	444	684	17,255	17,647
	490,428	625,648	48,702	312,346	1,477,124	1,368,761

Previous reporting period

	Inspiring Minds	Living Well	Reach Out	Innovation Projects	Year Ended 31 March 2024
	£		£	£	£
Staff Costs	295,115	429,587	29,275	232,172	987,149
Administration	84	4,167	-	334	4,585
Project Costs	11,140	8,272	7,442	25,372	52,226
Governance Costs (see note 9)	7,335	9,728	476	108	17,647
Support Costs (see note 9)	176,890	121,487	6,481	2,296	307,154
	491,564	573,241	43,674	260,282	1,368,761

9. Allocation of governance and support costs

The breakdown of support costs and how these were allocated between governance and other support costs is shown below:

	General Support	Governance	Total 2025	Basis of apportionment
Depreciation	6,680	-	6,680	percentage of income
Employment Costs	188,044	-	188,044	percentage of income
Building Costs	100,795	-	100,795	percentage of building usage
Office Costs	56,225	-	56,225	percentage of income
Audit & Accountancy Fees	-	9,980	9,980	all costs are governance costs
Legal & Professional Fees	-	7,275	7,275	all costs are governance costs
	351,744	17,255	368,999	

Previous reporting period

	General Support	Governance	Total 2024	Basis of apportionment
Depreciation	6,680	-	6,680	percentage of income
Employment Costs	140,616	-	140,616	percentage of income
Building Costs	105,998	-	105,998	percentage of building usage
Office Costs	53,860	-	53,860	percentage of income
Audit & Accountancy Fees	-	10,640	10,640	all costs are governance costs
Legal & Professional Fees	-	7,007	7,007	all costs are governance costs
	307,154	17,647	324,801	

Notes to the accounts for the year ended 31st March 2025

10. Analysis of staff costs

	Year Ended 31 March 2025	Year Ended 31 March 2024
	£	£
Wages and Salaries	996,074	970,359
Childcare Vouchers + Admin Fees	3,009	3,108
Employee Gift Cards	2,100	2,050
Social Security Costs	78,597	76,432
Pension Costs	78,206	75,816
	1,157,986	1,127,765
Charitable activities	969,942	987,149
Support costs	188,044	140,616
	1,157,986	1,127,765

The average number of employees during the year was 43 (previous year: 42).
The analysis of staff by category was:

Project Support	8
Project Implementation	23
Project Development	2
Project Management	3
Management	1
Leadership	3
	40

The average full time equivalent number of staff employed during the period was 31.8 (previous year: 31.4).
The charity considers its key management personnel comprises the trustees and senior management team. The total employment benefits, including employer pension contributions of the key management personnel were £233,832 (previous year: £227,130). No employee has benefits in excess of £60,000 (previous year: none).

11. Net Income/(expenditure) for the year
This is stated after charging/(crediting):

	Year Ended 31 March 2025	Year Ended 31 March 2024
	£	£
Depreciation	6,680	6,680
Interest Payable	760	8,447
Operating Lease Rentals:		
Vending Machine	-	309
Photocopiers	960	1,954
Audit Fees	8,280	8,280
Independent Examination Fees	1,700	2,360

12. Tangible Fixed Assets

	Freehold Building	Office Equipment	Computer Equipment	Total
Cost	£	£	£	£
At 31 March 2024 and 31 March 2025	333,980	20,375	14,400	368,755
Depreciation				
At 1st April 2024	93,515	20,375	14,400	128,290
Charge for Year	6,680	-	-	6,680
At 31 March 2024 and 31 March 2025	100,195	20,375	14,400	134,970
NET BOOK VALUE				
At 31 March 2025	233,785	-	-	233,785
At 31 March 2024	240,465	-	-	240,465

There is a legal charge against the Freehold Building. This may only be sold for charitable purposes and not for property development or to a business.

Notes to the accounts for the year ended 31st March 2025

13. Analysis of debtors

	2025	2024
	£	£
Other debtors	53,035	19,924
Prepayments	10,045	8,823
	63,080	28,747

Debtors and prepayments related to restricted funds £10,895 (2024: £6,949) and unrestricted funds £52,185 (2024: £21,798).

14. Creditors: amounts falling due within one year

	2025	2024
	£	£
Bank loan	-	100,109
Creditors	109,095	31,509
Other creditors and accruals	27,442	17,635
Deferred income	13,263	19,975
Pensions liabilities	7,719	8,722
Taxation and social security costs	40,658	18,960
	198,177	196,910

15. Deferred income

Deferred income comprises grants and fees received in advance.

Balance as at 1 April 2024	19,975
Amount released to income earned from charitable activities	(19,975)
Amount deferred in year	13,263
Balance at 31 March 2025	13,263

16. Analysis of charitable funds

Analysis of movements in unrestricted funds

	Balance at 1 April 2024	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2025
	£	£	£	£	£
General Fund	582,334	1,258,462	(1,164,297)	13,000	689,499
Designated Funds	114,000	-	-	(13,000)	101,000
	696,334	1,258,462	(1,164,297)	-	790,499

Previous reporting period

	Balance at 1 April 2023	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2024
	£	£	£	£	£
General Fund	538,094	1,158,361	(1,079,478)	(34,643)	582,334
Designated Funds	99,000	-	-	15,000	114,000
	637,094	1,158,361	(1,079,478)	(19,643)	696,334

Name of unrestricted fund:	Description, nature and purpose of the fund
General Fund	Funds with no restrictions
Designated Funds	For redundancy costs

Notes to the accounts for the year ended 31st March 2025

16. Analysis of charitable funds

Analysis of movements in restricted funds

	Balance at 1 April 2024 £	Incoming Resources £	Resources Expended £	Transfers £	Balance at 31 March 2025 £
Living Well					
GM ICB - Additional Projects	6,078	-	(1,800)	-	4,278
	6,078	-	(1,800)	-	4,278
Reach Out					
Salford City Council	4,126	-	-	-	4,126
Salford CVS - Answer Cancer	-	1,935	(1,935)	-	-
New Maker Yards	-	10,000	(4,999)		5,001
National Lottery Community Fund	-	19,975	(9,795)	-	10,180
	4,126	31,910	(16,729)	-	19,307
Innovation Projects					
Salford CVS Impact Fund - Arts on Prescription	8,942	-	(8,942)	-	-
Salford CVS - Wellbeing Matters	-	181,603	(181,603)	-	-
The Third Sector Consortium - Wellbeing Matters (SCC)	8,849	-	(8,849)	-	-
GM Green Social Prescribing Fund	-	24,506	(17,377)	-	7,129
BUPA Foundation	-	2,681	(971)	-	1,710
Wootfson Foundation	-	67,000	(67,000)	-	-
SCC Creative Wellbeing	-	5,000	(4,731)	-	269
Screwfix Foundation	-	5,000	(4,825)	-	175
	17,791	285,790	(294,298)	-	9,283
Total	27,995	317,700	(312,827)	-	32,868

Previous reporting period

	Balance at 1 April 2023 £	Incoming Resources £	Resources Expended £	Transfers £	Balance at 31 March 2024 £
Living Well					
GM ICB - Additional Projects	-	6,078	-	-	6,078
	-	6,078	-	-	6,078
Reach Out					
National Lottery Community Fund	5,891	-	(5,891)	-	-
The Charity Service	3,000	-	(3,000)	-	-
Salford City Council	4,126	-	-	-	4,126
	13,017	-	(8,891)	-	4,126
Innovation Projects					
Salford CVS - Defibrillator Fund	832	-	(832)	-	-
Salford CVS Impact Fund - Arts on Prescription	-	20,000	(11,058)	-	8,942
GM ICB	21,452	-	(21,452)	-	-
Salford City Council	-	4,000	(5,000)	1,000	-
Margaret's Fund	-	250	(250)	-	-
The Third Sector Consortium - Wellbeing Matters	-	176,768	(195,411)	18,643	-
The Third Sector Consortium - Wellbeing Matters (SCC)	11,738	43,500	(46,389)	-	8,849
	34,022	244,518	(280,392)	19,643	17,791
Total	47,039	250,596	(289,283)	19,643	27,995

Notes to the accounts for the year ended 31st March 2025

16. Analysis of charitable funds

Name of restricted fund:	Description, nature and purpose of the fund
Living Well	
GM ICB - Additional Projects	for Listening Lounge Promotional Communications and Mental Health Streaming area at Salford A&E.
Reach Out	
Salford City Council	towards costs of creating a living garden memorial of lives lost to suicide.
Salford CVS - Answer Cancer	to raise awareness of bowel cancer screening.
New Maker Yards	for peer support creative arts sessions for suicide attempt survivors.
The Charity Service	for drum circle facilitator and room hire for the "Drumming Up" project continuation.
National Lottery Community Fund	for the Drumming Up project.
Innovation Projects	
Salford CVS - Defibrillator Fund	to install a community defibrillator outside Brunswick House.
Salford CVS Impact Fund - Arts on Prescription	to tackle health inequalities for children and young people .
GM ICB	for the pilot VCSE crisis alternative provision in Salford.
Salford City Council	for "Start Moving More" - to develop an area of the garden, creating a number of new raised beds to extend the reach of our horticulture sessions to those with limited mobility.
Margaret's Fund	to purchase a bed for a service user who has cancer. Margaret's Fund is a charity which gives grants to women in ill health and in financial need.
Salford CVS - Wellbeing Matters	helps local residents improve their health and independence by connecting them with local community support instead of clinical services.
The Third Sector Consortium - Wellbeing Matters (SCC)	for a pilot programme that uses the social prescribing approach with students within Salford City Colleges to support them to manage a range of emotional/mental health and social needs.
GM Green Social Prescribing Fund	supports people's health and wellbeing by connecting them to nature-based activities instead of traditional clinical carer.
BUPA Foundation	to teach participants about how people can live more sustainably as well as benefiting people's physical and mental health.
Woolfson Foundation	for windows
SCC Creative Wellbeing	to deliver online courses, using creative arts to help people with their mental wellbeing.
Screwfix Foundation	for installation of disabled access toilet and new flooring and lighting.

17. Analysis of net assets between funds

	Unrestricted funds	Designated funds	Restricted funds	Total 2025
	£	£	£	£
Tangible fixed assets	233,785	-	-	233,785
Cash at bank and in hand	570,924	101,000	52,755	724,679
Other net current assets/(liabilities)	(115,210)	-	(19,887)	(135,097)
Total	689,499	101,000	32,868	823,367

Previous reporting period

	Unrestricted funds	Designated funds	Restricted funds	Total 2024
	£	£	£	£
Tangible fixed assets	240,465	-	-	240,465
Cash at bank and in hand	490,145	114,000	47,882	652,027.
Other net current assets/(liabilities)	(148,276)	-	(19,887)	(168,163)
Total	582,334	114,000	27,995	724,329

Designated funds of £101,000 (2024 - £114,000) are set aside to cover for any redundancy costs in the event of unfavourable or unexpected circumstances, such as a sudden loss of funding.

Notes to the accounts for the year ended 31st March 2025

18. Financial Instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised on a transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at an amortised cost using the effective interest method.

Financial instruments measured at amortised cost comprise the loan financing provided by Unity Trust bank to the charity.

	2025	2024
	£	£
Loan payable falling due within one year	-	100,109
	-	100,109

The loan financing was a mortgage, with an interest rate of 4% above base rate, to purchase Brunswick House, 62 Broad Street, Salford, M6 5BY and the loan is secured on the property. The loan was repaid on a capital and interest basis, by regular monthly payments, over a repayment profile of 25 years.
The trustees repaid the mortgage in full in May 2024.

19. Government grants

The government grants recognised in the accounts were as follows:

	Balance at 31 March 2025	Balance at 31 March 2024
	£	£
GM ICB (formerly Salford CCG)	1,125,761	1,079,809
	1,125,761	1,079,809

There were no unfulfilled conditions and contingencies attached to the grants.

20. Corporation Tax

The charity is exempt from tax on income and gains falling within Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

21. Operating Lease Commitments

The charity's total future minimum lease payments under non-cancellable operating leases is as follows:

	2025	2024
	£	£
Less than one year	900	900
One to five years	-	900
	900	1,800

START IN SALFORD

England & Wales - Charity number 1078837

Accounts

Company number: 03785437

Charity Number: 1078837

START

Start in Salford
Report and financial statements
For the year ended 31st March 2024

START inspiring minds

REACH OUT

LIVING WELL Salford Your Journey, Your Plan

Wellbeing Matters

Message from the Chair of Trustees

Continuing to grow

As Chair of the Board of Trustees, it is a privilege to provide this opening message. I would like to start by offering thanks to all of the staff, volunteers, members, supporters and the local community for their continued support and loyalty in ensuring that START continues to thrive.

START is a growing charity. This last year has seen over 3000 people engaged and supported through the work of START, which is testament to the hard work of everyone involved. Inspiring Minds, Wings, Reach Out, Living Well, Listening Lounge and Wellbeing Matters have all provided dedicated support to the people of Salford, and member insights highlight how START has enhanced their wellbeing and quality of life.

START is in a much healthier financial situation having secured funding streams to enable stability and growth and is therefore less reliant on bids. This year we have been able to partially pay off the mortgage, which puts the charity in a more stable position and moves us closer to securing Brunswick House as our main base, which staff and members comment on as a great place to be.

There are many highlights of this past year, which include

- Inspiring Minds winning the Learning for Health Award
- Development of the garden space
- Everyday Mental Health Hero campaign launched
- Supporting the chatty benches initiative
- The ceremonial mayor of Salford choosing START as one of her charity beneficiaries

Overall this has been another successful year and on behalf of the Board of Trustees I pass on sincere thanks to everyone involved in making START such a great organisation to be part of.

Neil Withnell
Chair

Start in Salford

Trustees' Annual Report for the year ended 31st March 2024

Company number 03785437
Registered in England and Wales

Charity number 1078837

Registered office and operational address Brunswick House
62 Broad Street
Salford
M6 5BZ

Trustees Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows:

Hannah Beaumont-Laurencia	(appointed July 2023)
Vincent Clifford	
Samantha Cook	(appointed January 2024)
Paul O'Neill	(appointed July 2024)
Jack Ranson	(resigned September 2023)
Neil Withnell	Chair

Charity President Bernadette Conlon

Senior Management Team

Michelle Dennett	Charity Director
Loretta Hewart	Office Manager (left November 2023)
Hannah Flint	Development Manager (appointed July 2024)
Lisa Moore	Operations Manager (appointed January 2024)
Justine Wallace	Deputy Director
June Wilcock	Service Delivery Manager

Bankers
Unity Trust Bank
Nine Brindley Place
Birmingham
B1 2HB

Independent Examiners
Community Accountancy Service Limited
The Grange
Pilgrim Drive
Manchester
M11 3TQ

Auditors
Wyatt Morris Golland Ltd
Park House
200 Drake Street
Rochdale
OL16 1PJ

Start in Salford

Trustees' Annual Report for the year ended 31st March 2024

Trustees Report

The trustees of Start in Salford (START) present their report and the audited financial statements for the year ended 31st March 2024. The trustees' report also incorporates the directors' report as required by company law.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

The trustees review the aims, objectives and activities of the charity each year. This report looks at what the charity has achieved and the outcomes of its work in the reporting period. The trustees report the success of each key activity and the benefits the charity has brought to those groups of people that it is set up to help. The review also helps the trustees ensure the charity's aims, objectives and activities remained focused on its stated purposes.

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives that have been set.

Objectives and activities

The Charity's objectives are to pursue any charitable purpose that improves the health, wellbeing and quality of life of people from Salford and the wider North West Region who;

- are at risk of suffering, have suffered or are suffering from mental health problems;
- are otherwise socially excluded;

in particular, but not exclusively by:

- the promotion of arts based activities; and
- restoring and maintaining the Grade II listed building Brunswick House and providing for its use for the benefit of the people of Salford and the wider North West region.

'START' is a charity that has been delivering mental health recovery and prevention programmes in Salford for over 30 years. We use creativity, connection and recovery interventions to help improve people's lives.

Our services focus on personalised, strengths based approaches to help beneficiaries to build confidence, resilience and self-esteem. We reconnect and integrate people with their communities, providing onward pathways into training, employment, volunteering and leisure pursuits.

All of our programmes are directed towards improving and enhancing the quality of life, health and wellbeing of target groups within the local community, in particular people at risk of experiencing mental health difficulties or social isolation.

We are passionate about providing the very best support for the people in our community who we are lucky enough to meet through our work.

START is a vibrant organisation full of people who care about others and this drives us in our work in Salford and beyond. We successfully collaborate with a number of VCSE and statutory partners throughout the city and understand that joint working is key to successful health and wellbeing outcomes for our community, and we work to encourage this at every level, striving to make our local Neighbourhoods better places to live.

We deliver services from our main studio base, Brunswick House, which houses workshops and studios, a gallery space and a community garden, as well as outreach work within local community settings, partner organisations and our Walkden hub 'The Make Space' within a local shopping centre.

Start in Salford

Trustees' Annual Report for the year ended 31st March 2024

Our Purpose

Using creativity, connection and recovery interventions to help improve people's lives

Our Vision

To deliver excellence in mental health and wellbeing provision in Salford, Greater Manchester and beyond through our passion for human connection and a fierce belief in the potential of people and communities.

Our Mission

To improve and enhance the quality of life, health and wellbeing of target groups within the community, in particular people at risk of experiencing mental health difficulties or social isolation.

Our Values - the golden thread that runs through all of our work.

Creative - we value the potential creativity has for improving mental health and the power it gives to all of us to think differently and to innovate

Compassionate - we view the world through a compassion-focused lens; we allow ourselves to feel and this helps to drive our mission and impact

Collaborative - working together is at the heart of everything we do; with the people we support, our staff and volunteers and the other organisations we collaborate with to achieve the best outcomes for our community

Committed - we strive to be the best, to ensure people get the best; as individuals and as a company we are committed to focussing on strengths and to continually learning and evolving

Achievements and performance

The charity's main activities and those we support are described below. All its charitable activities focus on improving mental health and wellbeing and are undertaken to further START's charitable purposes for the public benefit.

Our work falls into the following four main programmes:

Inspiring Minds:

This service is for people experiencing poor mental health ranging from mild/moderate to more severe and enduring conditions. The programme consists of weekly studio-based creative workshops and encourages members aged 18 plus to access various learning opportunities and pre-employment skills supporting them to recovery which ultimately leads them back into the community.

The Inspiring Minds Programme provides weekly creative sessions in a number of mediums. These may include

- **Visual Arts**
- **Photography**
- **Horticulture**
- **Woodwork**
- **Ceramics**
- **Crafts**
- **Music**

Professional Artists lead each group and participants are encouraged to consider themselves as aspiring artists when they join the organisation rather than mental health service users. This encourages people to look forward to learning new skills and to be proud of their achievements.

The programme runs both from our central base, Brunswick House, a Grade II listed building and at our Walkden hub, The Make Space.

Participants can access between 6 and 12 months of support dependent upon individual need and are supported through their recovery journey by a mentor who undertakes regular reviews and assessments as well as assisting individuals to complete Personal Development Plans to help with future aspirations and planning.

Following the Inspiring Minds Programme, participants can continue to be supported in the WINGS groups (Wellbeing Information & Networking Groups Salford).

WINGS offers a programme of activities based on the 5 ways to wellbeing. There is a month-long focus on each of the 5 themes on a rolling programme, with one additional 'consolidation' month. This results in a 6 month, rolling programme, including practical /creative activities, external speakers, discussion sessions and general social sessions. Participants are encouraged to contribute their ideas to co-produce sessions and take the lead in sharing skills and information where possible. The groups also highlight other services/programmes in the local area that people may wish to join to promote their wellbeing.

Reach Out; Start to End Suicide:

START's campaign 'Reach Out; Start to End Suicide' is focused on strengthening community action and overcoming health inequalities through having the community at the heart of this project.

'Reach Out; Start to End Suicide' encourages health behaviour change among the general population of Salford. It is disseminating behaviourally focused messages with the intent of influencing the decision making processes of individuals in Salford.

We prioritise mental health, dismantle stigma and build a supportive community where everyone feels valued and heard.

The scale and reach of the project is critical in reaching at-risk individuals who have not engaged with the health care system.

Through all of our activities we engage members of high risk communities within Salford including; men, people who self-harm, suicide/attempt survivors, people who misuse alcohol/drugs, people in the care of mental health services, students, LGBT people and those in high risk professions such as nurses and doctors.

We draw on the community to provide social support and self-help for themselves and each other which is creating a health and wellbeing supportive environment in Salford. By giving Salfordians the support they need to help prevent suicide, they will in turn, reduce suicide rates by saving lives.

Living Well Salford:

Salford Living Well is a service created in partnership between START, Mind in Salford, Six Degrees & Greater Manchester Mental Health Trust. It is a multi-agency team, who come together to provide a positive, humanistic and safe experiences for those people experiencing poor mental health who do not meet the threshold for community mental health services.

Living Well focuses on developing new ways for people to access support that:

- recognises people's strengths and potential
- is designed by people with lived experience, service leaders, clinicians and commissioners
- is based in community settings and is easy to access
- supports people with relationships, housing, debt, employment and connecting with their communities
- is provided by communities, including the voluntary sector, social enterprises and statutory services

The Living Well team is made up of both clinical and non-clinical staff and Recovery Workers hosted by START are a core part of the workforce.

The team also includes peer support workers and volunteers, occupational therapists, social workers, PCN mental health practitioners, a consultant psychiatrist, pharmacist, a volunteer coordinator and a community connector. This year the model has been expanded across the five neighbourhoods of Salford and has a workforce of approximately 60 employees from across the partnership.

The development of Living Well aligns with a key priority in the NHS Long Term Plan around transforming and realigning community mental health services with primary care networks (PCNs), creating 'new and integrated models of primary and community mental health care' by 2023/24.

Wellbeing Matters:

The Wellbeing Matters programme is a Voluntary Community and Social Enterprise led initiative, delivered by Salford CVS in partnership with Salford Third Sector Consortium, that focusses on Person and Community centred approaches to improving the wellbeing of Salford people.

A key element of Wellbeing Matters is the community connecting / social prescribing programme that connects people referred by health professionals with a non-medical need to local community assets to support their wellbeing, independence and to reduce social isolation. The programme aims to support people to feel more connected to their community, more confident and less socially isolated by linking them into local groups and services. The goal is for people to be better equipped to manage their own health and wellbeing with less reliance on clinical health and care services.

Last year START, as an Anchor within Wellbeing Matters, hosted 5 Community Connectors. The Wellbeing Matters 'Community Connectors' work with people on a 1-2-1 basis over a number of sessions to establish 'what matters to them' and to then connect them into relevant local non-medical wellbeing and social support within their neighbourhood to improve their wellbeing and decrease social isolation.

This can range from accessing a community group (dancing, singing, gardening, cooking); through to sports / physical activity group; food bank / food club; friendship group / befriending; taking part in volunteering; mental wellbeing support; CAB / welfare support; and much more.

The Wellbeing Matters programme also supports the development of the VCSE ecosystem that underpins social prescribing through volunteering, voluntary action, community activities and investment.

Beneficiaries of our services

During 2023-24, START has engaged and supported over 3000 people through our work.

These beneficiaries are all from Salford and have accessed one of our 4 main programmes throughout the year.

- **Inspiring Minds** received 669 referrals into the service from across both Primary and Secondary mental health services and supported 405 people through creative activities. Upon completion of their programme 263 people accessed pathways into further education, employment, volunteering or community groups.

- **WINGS** received 87 referrals into the service and delivered 82 groups throughout the year. Upon completion of the programme 21 people accessed pathways into further education, employment, volunteering or leisure pursuits.

- **Reach Out; Start to End Suicide** has driven a surge of innovative projects and community involvement in mental health support and suicide prevention throughout the year. From rhythmic drumming to creative arts workshops and assertive outreach, these initiatives, including the 'Everyday Mental Health Hero' programme, demonstrate our evolving commitment to compassion and resilience.

- Our **Living Well** Recovery Worker team actioned 3482 appointments across the year, with each Recovery Worker holding an average caseload of 33 people at any one time.

- The **Wellbeing Matters** programme (for whom START host a 5 x Community Connector) received 3,983 referrals last year with 17,754 appointments recorded. The team created 5,175 connections out to support in the community with 79% of all connections to the VCSE sector in Salford.

  21% of connections to advice and support offers.
  21% of connections to social support activities.
  16% of connections to physical activity offers (Increased in 2023/4).
  11% of connections to learning, education and employment support (Increased in 2023/4).
  5% of connections to green activities.
  14 community groups received a Wellbeing Matters Community Asset Fund.
  28 community network meetings held in Salford.
  54 volunteers placed in Salford and Manchester.

Beneficiaries of our services

START has a robust system in place to track the progress and outcomes of our interventions which is driven by a centralised 'Hanlon' database. For our services delivered in partnership with others, START have access to GMMH's PARIS system (Living Well) & Elemental (Wellbeing Matters) which captures all relevant client data including; attendance, interventions and personal achievements such as distance travelled towards goals since joining each programme.

Our fully trained staff continue to collect data using a variety of quantitative and qualitative tools including:

Reported; 'member stories' which tell us the impact of interventions from the service users' perspective, using their own words and insight - see examples below)

Observed; staff and family observations are recorded using templates to capture change and impact from the viewpoint of those closest to the service user. They often see changes which the service user may not recognise immediately

Measured; we use WEMWBS to provide us with an assessment of overall wellbeing and changes in wellbeing over time. The tool is used to provide a baseline and then repeated at intervals to determine impact. We also use a bespoke Wellbeing Wheel which measures change in 7 domains of life and the Five Ways to Wellbeing Questionnaire.

Monitored; session registers provide quantitative data to determine numbers participating.

Member Insight:

"Before coming to START I was very isolated from the outside world due to my physical and mental health. Coming here has helped me build my confidence. I look forward to attending each week. START is a place where everyone is welcome. You learn new skills but also about how to help you with your mental health"

"I don't really know where I would be now if i hadn't come here. It has given me a new outlook on my life. I have a long way to go yet but I am on the right track."

"Mentally I have definitely changed and my intrusive thoughts are more under control now than for a long time. I find START an amazing sanctuary in this way too busy world. An oasis of love, care and professionalism"

"Wow! What more can I say? START is just amazing and I would recommend it to anyone who is trying to recover. I wasn't sure what to expect but I was instantly made to feel welcome and more important, safe and secure. I have learned to persevere with things, accept mistakes and that things don't have to be perfect. I'm a much happier person now and it's thanks to START"

"At the beginning I felt apprehensive doing something new and meeting people. My confidence has now grown in trying new things. I'm proud of what I has achieved and am looking at further options with other organisations. START is a very special place"

"I was very sad, lonely and isolated. I'm now attending the WINGS group and it is absolutely marvellous. I was sat on my couch on Sunday and I felt low again, then I remembered I had the group to attend on the Monday. As soon as I thought about coming to that group I felt happy again. It's a brilliant group and I have met some lovely people and Yvonne who runs it is just the nicest person. You sit at home and think nothing is going on in the community anymore, and then you learn about groups like WINGS and it makes you feel so much better".

Financial review

As we navigate the post-pandemic landscape and prepare for future challenges, we have continued to strengthen our management team, positioning us to seize opportunities, manage risks and adapt to change with agility.

In the face of ongoing economic pressures, rising salary expectations and shifting work dynamics, we have successfully grown our income and managed budgets by maintaining disciplined cost control. Thanks to the unwavering support of our funders, we have been able to expand the reach and deepen the impact of our four core programmes, ensuring we consistently meet the needs of our service users.

The charities turnover increased in the twelve-month period to **£1,408,957** (2023: £1,316,257). This was predominantly achieved through the delivery of service contracts (£1,079,909) and grant funded projects (£245,018) with the remaining income received from sessions and services (£37,052), donations (£23,239), trading activities (£11,649), and bank interest (£12,090). The charity increased its delivery on service contracts, which accounted for 76.6% of total income in 2023/24 (2022/23: 69.7%) whilst continuing to expand its alternate income streams.

Our service contracts were delivered for GM ICB (formerly Salford CCG) and our grant funding came from:

Salford CVS (£20,500)

Salford Third Sector Consortium (£220,268)

Salford City Council (£4,000)

Margaret's Fund (£250)

The Trustees extend their deepest gratitude for the generous support from our funders, including government bodies, community grant organisations, individual donors and fundraisers. We sincerely appreciate their dedication, commitment and continued support.

In the past year, START has been the grateful recipient of some substantial donations which have significantly bolstered our ability to fulfil our mission. These generous contributions have not only provided vital financial support but have also reaffirmed the trust and confidence our donors place in the work we do.

The impact of these donations is profound, enabling us to expand our programmes, reach more beneficiaries and invest in key resources that are essential for our long-term sustainability. We are committed to stewarding these gifts with the utmost responsibility, ensuring they deliver meaningful and lasting impact within our community and we extend our heartfelt thanks to the donors for their unwavering support.

M J Ball Ltd (£10,000)

Salford Independent Beer Festival (£9,500)

At the conclusion of the 2023/24 financial year, the charity maintained a robust financial position, with total reserves amounting to **£724,569** (2023: £684,133); of this **£27,995** were classified as restricted funds and **£696,574** were unrestricted funds. The charity's tangible fixed assets, represented by the net book value of the freehold property, Brunswick House, and mainly financed through a mortgage, amounted to £240,465 as at the balance sheet date. After allowing for funds invested in tangible fixed assets and designated funds, as set out in the reserves policy, the free reserves available at the year-end were **£342,109**.

Going Concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern and there are no key judgments which the trustees have made which have a significant effect on the accounts.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next reporting period.

Investment Policy

The charity allocates the majority of its funds to short-term expenses. Any surplus, which is not immediately required for day-to-day operational needs, is placed in an instant access deposit account at Unity Trust Bank. This arrangement offers the flexibility to withdraw funds as needed whilst optimising the return on the cash asset.

Reserves Policy

The Trustees periodically review the reserves policy of the charity and in recent years have moved towards a more risk based policy, taking into consideration the main risks to the organisation. The Trustees have established a policy whereby designated reserves - from within unrestricted funds - are set aside to cover redundancy provision in the event of unfavourable or unexpected circumstances, such as a sudden loss of funding.

In addition, the Charity aims to hold general reserves which equate to a minimum of three months of charitable expenditure. In deciding the level of both designated reserves and general provision, the trustees have taken into consideration what the charity's exposure would be to redundancy and/or restructure costs if the organisation's business model needed to change rapidly to ensure future sustainability.

Reserves are needed to meet the working capital requirements of the charity. As part of the board's quarterly review the trustees are provided with financial management information which includes turnover and cost analysis, budget vs actual analysis and financial activities reports for the year to date.

This rolling review of year to date results enables the trustees and the Senior Management Team to consider the restricted, designated and free reserves with a view to determining their sufficiency and the impact of the forecast results on reserves held.

The trustees consider that this policy will ensure the provision of sufficient funds to enable the charity to respond to the rapidly changing environment and ensure that the delivery of the charity's activities, as well as its governance and support costs, are covered.

Plans for the future

START have been successful over previous years in securing a number of funding streams to diversify income and ensure the charity is not reliant on any one single large grant or contract, reducing the financial risk to the organisation.

During 2023/24 this has meant further enhancing our offer to include a pilot for Children and Young People. Through this funding we were able to co-design and deliver an Arts on Prescription programme tailored to support children and young people to improve their mental health and address low mood.

START aims to continue developing this service for children and young people as a new beneficiary group. The appointment of our new Development Manager will allow us to pursue funding in this area and broaden our impact through future initiatives.

START continued to strengthen its strategic partnerships in the city to ensure that the organisation is placed at the centre of potential new funding opportunities; with the Senior Management Team focusing on key initiatives and citywide priorities.

This year START have provided a leading strategic voice within the design and implementation of a VCSE led Crisis Alternative offer which provides an open access Listening Lounge to support those in a self-defined crisis. Led by staff from START and Mind in Salford, the Listening Lounge provides people with an alternative place to go to A&E during times of need, with clinical support provided by staff from GMMH when necessary.

We also recognise the importance of nurturing our core services and continue to prioritise the reporting of our impact and outcomes to facilitate and inform discussions with Commissioners around future capacity and investment needs.

Related parties

Start in Salford (START) is an independent charity with no subsidiaries. The previous subsidiary undertaking, **Start Creative – Hand Crafted in Salford Ltd** (07988221) was dissolved in February 2023.

Relationships with other organisations

START delivers contracts for, and works in partnership with a number of external organisations in order to achieve our charity objectives. These include; Greater Manchester Integrated Care System, Greater Manchester Mental Health Trust, Salford Primary Care Networks, Salford City Council and many from the Voluntary, Community, Social Enterprise Sector including Salford CVS, Mind in Salford, Six Degrees Social Enterprise, Salford Loaves & Fishes, Healthwatch Salford, and Society Inc.

Structure, governance and management

Company status

The organisation is a private company limited by guarantee. The company was incorporated in England and Wales on 9th June 1999 and registered as a charity on 11th January 2000.

The company was established under a memorandum of association which established the objects and powers of the charitable company and is governed under its articles of association. Any potential amendments which may need to be made are considered and recorded in the board minutes.

Trustees of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The total number of such guarantees at 31st March 2024 was 4 (2023: 3). The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

All trustees give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity are set out in note 2 to the accounts.

Organisational structure

The board of trustees are accountable for the governance of the organisation and have ultimate responsibility for the strategic management and direction of the charity which is reviewed on a quarterly basis at board meetings.

A scheme of delegation remains in place and the day to day strategic, operational and financial responsibility rests with the Charity Director and Deputy Director who, together with the Chair of trustees, form the Senior Leadership Team (SLT). The SLT meet monthly to discuss operational strategy.

Prior to each quarterly board meeting, reports are prepared by the Senior Management Team covering their respective areas of responsibility. Reports are received by trustees in advance so that we are in a position, during the meeting, to discuss matters arising and request follow up actions. These meetings are recorded and minutes are held on file.

The Senior Management Team meet monthly to review financial reporting and operational strategy to ensure they are able to react swiftly to rapidly changing situations and funding availability.

Staff team meetings are held weekly to ensure that all staff have input into developments and to enable effective communication. In general terms, service users are represented at all levels within the organisation. This ensures that all decisions are understood by the service users whilst also ensuring that their needs and requirements are understood and met whenever and wherever possible.

Recruitment and appointment of trustees

Annually, the board assesses the necessity of actively seeking new trustees. Furthermore, if any trustees declare their intention to step down during the year, the board evaluates whether it is essential to recruit new trustees to maintain the board's overall skill set at an appropriate level.

The trustee recruitment processes are reviewed regularly and several methods are used in the recruitment of new trustees. Ex-service user members and volunteers are recruited by applying internally. Other trustees are recruited from local business and professional organisations. Applications are submitted and initially vetted by the Chair of trustees and the Charity President.

Suitable applicants are invited to an initial meeting/interview to discuss the charity in general as well as what is expected of a trustee. If appropriate, applicants are invited to observe at the next board meeting after which the existing trustees vote on whether to approve their application. This system ensures the board has the right balance of skills and knowledge which enables first class governance of the organisation.

New trustees are formally voted on to the board at the beginning of the first board meeting they attend following the observation meeting. Joining the board is subject to receipt of satisfactory references and a basic DBS being obtained. New trustees must be in receipt of a basic DBS certificate before attending the next board meeting. Continued membership of the board is contingent on completing all mandatory safeguarding training within 3 months and all other mandatory training within 6 months.

Induction and training of trustees

The trustee induction process is reviewed regularly. New trustees are provided with a comprehensive induction pack which briefs them on their legal obligations under charity and company law, explains the processes of the charity, provides information on how to arrange the mandatory training and outlines the conduct expected of trustees.

New trustees are required to arrange meetings with each member of the Senior Management Team in order to support their understanding of the specific role individual managers have within the organisation. They are also invited to attend a live session run by one of our service delivery team and to meet our members.

The Charity President is responsible for ensuring new trustees complete the induction process and undertake a skills review to identify any additional training needs. The new trustee then meets with the Charity President prior to the next board meeting to finalise and sign off their induction.

Staff development

START has a dedicated senior manager responsible for overseeing staff development. This individual collaborates with staff across the organisation to identify and address training and development needs as well as provide support with internal and external career progression.

Staff have access to further training opportunities through the GM Skills Map. This platform offers a wide range of courses, from fully funded to part-funded and commercial options. Staff are encouraged to explore the website to find specific courses of interest and a training budget is available to support participation in these courses.

A "Development Library" located at Brunswick House is available for staff. The library is stocked with books on leadership, management and other topics of interest. Books can be borrowed at any time and for as long as needed.

Remuneration policy for key management personnel

The overall policy on remuneration within START is as follows:

- Trustees are voluntary and not remunerated. Out-of-pocket expenses paid to trustees are shown as part of the Financial Statements in note 2.
- Pay scales have been developed by the Senior Leadership Team and set out the salary bands for all staff from junior administrator to executive manager. Each role and corresponding salary band has been bench marked against similar roles across the VCSE sector both locally and nationally and reflects the level of responsibility and experience expected.
- Any salary increases proposed reflect the need to retain key staff. Increases are recommended by the Charity Director/Deputy Director and are ultimately determined by the board of trustees.
- The board of trustees determines the salary package for the Charity Director and Deputy Director.
- We continually review staff benefits and in 2022 increased the employer contribution to the company pension scheme to 8%, as a temporary measure in response to the cost of living challenges. This benefit is reviewed at the end of each financial year to determine its continued affordability.
- START also offer an employee assistance programme (EAP) run via Peninsula, which is an additional Health and Wellbeing package for all employees.

Risk management

We continue to face a challenging financial environment where there is increasing difficulty in bridging the gap between rising demand for our services and our ability to achieve full cost recovery, which is vital to the health and sustainability of the charity. The Senior Management Team have developed a network of contacts, including commissioners and principals at a number of external organisations, so that we can continue to work in partnership in the delivery of services across Salford.

A risk management process has been put in place. A Risk Register is maintained detailing the major financial and other risks we face as a charity and the systems and processes in place to mitigate these risks. Identified risks are graded against their likelihood and impact. New risks identified are discussed monthly by the Senior Management Team who, where required, implement procedures designed to minimise or manage any potential impact on the charity should those risks materialise. At the date of this report there were 18 identified risks recorded on the Risk Register.

Management of risk is a standing agenda item at board meetings and the Risk Register is reviewed by the trustees on a quarterly basis. The addition of any newly identified risks are proposed by the Senior Management Team and agreed by the trustees where considered appropriate. The trustees are satisfied that systems are in place to mitigate their exposure to major risk.

Statement of responsibilities of the trustees

The trustees (who are also directors of Start in Salford for the purposes of company law) are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the 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 these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the Charities SORP
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the 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
- 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

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Auditors

Wyatt Morris Golland Ltd were appointed as the charitable company's auditors during the year.

This report has been prepared in accordance with the provisions applicable to companies' subject to the small companies' regime of the Companies Act 2006.

The trustees' annual report has been approved by the trustees on 30th October 2024 and signed on their behalf by

Paul O'Neill
Trustee Paul O'Neill

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF START IN SALFORD

Opinion
We have audited the financial statements of Start in Salford (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.

Matters on which we are required to report by exception
We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:
- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- the charitable company has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

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 TRUSTEES OF START IN SALFORD

Our responsibilities for the audit of the financial statements
We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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.

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

-the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations:

-we identified the laws and regulations applicable to the company through discussions with directors and other management, and from our commercial knowledge and experience of charities:

-we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charity, including the Charities Act 2011and Companies Act 2006 and

-we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence where necessary,

-identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

-making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud and

-considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

-performed analytical procedures to identify any unusual or unexpected relationships:

-tested journal entries to identify unusual transactions;

-assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and

-investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

-agreeing financial statement disclosures to underlying supporting documentation;

-enquiring of management as to actual and potential litigation and claims; and

-reviewing correspondence with HMRC.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF START IN SALFORD

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.

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's trustees 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 trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Wyatt Morris Golland Ltd
Statutory Auditors
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006
Park House
200 Drake Street
Rochdale
Lancashire
OL16 1PJ

Date: 30th October 2024

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2024
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)

	Further Details	Unrestricted Funds £	Restricted Funds £	Total Funds Year Ended 31 March 2024 £	Total Funds Year Ended 31 March 2023 £
Income from:					
Donations and legacies	(3)	23,239	-	23,239	17,613
Charitable Activities	(4)	1,111,383	250,596	1,361,979	1,283,048
Other Trading Activities	(5)	11,649	-	11,649	13,812
Investment Income	(6)	12,090	-	12,090	1,784
Total		1,158,361	250,596	1,408,957	1,316,257
Expenditure on:					
Charitable Activities	(7)	1,079,478	289,283	1,368,761	1,232,355
Total		1,079,478	289,283	1,368,761	1,232,355
Net income/(expenditure)		78,883	(38,687)	40,196	83,902
Transfers between funds	(17)	(19,643)	19,643	-	-
Net movement in funds		59,240	(19,044)	40,196	83,902
Reconciliation of funds					
Total funds brought forward	(17)	637,094	47,039	684,133	600,231
Total funds carried forward	(17)	696,334	27,995	724,329	684,133

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

The notes on pages 24 to 36 form part of these accounts.

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2023 (PRIOR YEAR) (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

	Further Details	Unrestricted Funds £	Restricted Funds £	Total Funds Year Ended 31 March 2023 £	Total Funds Year Ended 31 March 2022 £
Income from:					
Donations and legacies	(3)	17,613	-	17,613	15,648
Charitable Activities	(4)	953,820	329,228	1,283,048	890,321
Other Trading Activities	(5)	13,812	-	13,812	9,551
Investment Income	(6)	1,784	-	1,784	148
Total		987,029	329,228	1,316,257	915,668
Expenditure on:					
Charitable Activities	(7)	859,167	373,188	1,232,355	831,344
Total		859,167	373,188	1,232,355	831,344
Net Income/(expenditure)		127,862	(43,960)	83,902	84,324
Transfers between funds	(17)	(2,211)	2,211	-	-
Net movement in funds		125,651	(41,749)	83,902	84,324
Reconciliation of funds					
Total funds brought forward	(17)	511,443	88,788	600,231	515,907
Total funds carried forward	(17)	637,094	47,039	684,133	600,231

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

The notes on pages 24 to 36 form part of these accounts.

BALANCE SHEET AS AT 31 MARCH 2024

Company registration number: 03785437

	Notes	Unrestricted Funds £	Restricted Funds £	2024 £	2023 £
Fixed assets:					
Tangible assets	(12)	240,465	-	240,465	247,145
Total fixed assets		240,465	-	240,465	247,145
Current assets:					
Debtors	(13)	21,798	6,949	28,747	27,135
Cash at Bank & in Hand		624,120	27,907	652,027	683,190
Total current assets		645,918	34,856	680,774	710,325
Liabilities:					
Creditors: Amounts falling due within one year	(14)	(190,049)	(6,861)	(196,910)	(170,727)
Net current assets or liabilities		455,869	27,995	483,864	539,598
Total assets less current liabilities		696,334	27,995	724,329	786,743
Creditors: Amounts falling due after more than one year		-	-	-	(102,610)
Total net assets or liabilities		696,334	27,995	724,329	684,133
The funds of the charity:					
Restricted income funds	(17)	-	27,995	27,995	47,039
Unrestricted income funds	(17)	696,334	-	696,334	637,094
Total charity funds		696,334	27,995	724,329	684,133

The charitable company is entitled to exemption from audit under section 477 of the Companies Act 2006 for the year ended 31st March 2024.

The members have not deposited notice, pursuant to Section 476 of the Companies Act 2006 requiring an audit of these financial statements.

The trustees acknowledge their responsibilities for:
(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been audited under the requirements of Section 145 of the Charities Act 2011.

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 30/10/2024 and were signed on its behalf by:

Paul O'Neill

Paul O'Neill Trustee

Statement of Cash Flows for the year ending 31st March 2024

Reconciliation of net movement in funds to net cash flow from operating activities

	Year Ended 31 March 2024 £	Year Ended 31 March 2023 £
Net movement in funds	40,196	83,902
Add back depreciation	6,680	6,679
Deduct investment income	(12,090)	(1,784)
Decrease/(increase) in debtors	(1,612)	(4,964)
Increase/(decrease) in creditors	26,183	43,164
Net cash used in operating activities	59,357	126,997
Cash flows from investment activities:		
Interest	12,090	1,784
Cash flows from financing activities:		
Repayment of borrowing	(102,610)	(106,767)
Net cash provided by investing activities	(90,520)	(104,983)
Increase/(decrease) in cash and cash equivalents during the year	(31,163)	22,014
Cash and cash equivalents brought forward	683,190	661,176
Cash and cash equivalents carried forward	**652,027**	**683,190**

Notes to the accounts for the year ended 31st March 2024

1. Accounting policies

(a) Basis of preparation and assessment of going concern

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern. The trustees have made no key judgements which have a significant effect on the accounts.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next reporting period.

(b) Funds structure

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed. There are 11 restricted funds.

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose.

Further details of each fund are disclosed in note 17.

(c) Income recognition

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

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank. Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

(d) Expenditure Recognition

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 settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note (f) below.

(e) Irrecoverable VAT

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

(f) Allocation of support and governance costs

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to independent examination and legal fees together with an apportionment of overhead and support costs.

Governance costs and support costs relating to charitable activities have been apportioned based on type of expense. The allocation of support and governance costs is analysed in note 9.

(g) Costs of raising funds

The charity does not consider any of its costs to be those of raising funds.

(h) Charitable Activities

Costs of charitable activities include governance costs and an apportionment of support costs as shown in note 7.

Notes to the accounts for the year ended 31st March 2024

(i) Tangible fixed assets and depreciation
All assets costing more than £1,000 are capitalised and valued at historical cost. Depreciation is charged on the following basis:

Software	20% on cost
Computer and Office Equipment	25% on cost
Freehold Building	2% on cost

Assets financed totally by grant funding have not been capitalised in these accounts.

There is a charge against the Freehold Building. This may only be sold for charitable purposes and not for property development or to a business.

(j) Realised gains and losses
All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and their opening carrying value or their purchase value if acquired subsequent to the first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the year end and their varying value. Realised and unrealised investment gains and losses are combined in the Statement of Financial Activities.

(k) Pensions
Employees of the charity are entitled to join a defined contribution "money purchase" scheme. The charity's contribution is restricted to the contributions disclosed in note 10. There were outstanding contributions of £8,722 at the year end (2023: £6,667). The costs of the defined contribution scheme are included within support and governance costs and allocated to the funds of the charity using the methodology set out in note 9.
The money purchase plan is managed by Friends Life Group Limited (part of Aviva plc.) and the plan invests the contributions made by the employee and employer in an investment fund to build up over the term of the plan which is then converted into a pension upon the employee's normal retirement year age when eligible for a state pension. The total expense ratio of the plan is 1.00% and this is deducted from the investment fund annually. The charity has no liability beyond making its contributions and paying across the deductions for the employees' contributions.

(l) Debtors
Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

(m) Creditors and provisions
Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

(n) Operating leases
Operating leases are leases in which the title to the assets, and the risks and rewards of ownership, remain with the lessor. Rental charges are charged on a straight line basis over the term of the lease.

(o) Cash at bank and in hand
Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

(p) Significant judgements and estimates
In the process of applying the entity's accounting policies management have not made any judgements that would have a significant effect on the amounts recognised in the financial statements. No estimations have been made that would have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

2. Related party transactions and trustees' expenses and remuneration
The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2023: £nil). Expenses paid to the trustees in the year totalled £nil (2023: £nil).
There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.
Other than listed below (*), no trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity, including guarantees, during the year (2023: nil).
* The husband of an employee was paid £1,450 during the year for services provided.
Trustee indemnity insurance costing £814 was paid by the charity during the year (2023: £798).

Notes to the accounts for the year ended 31st March 2024

3. Donations and Legacies

	Unrestricted Year Ended 31 March 2024	Restricted Year Ended 31 March 2024	Total Funds Year Ended 31 March 2024	Total Funds Year Ended 31 March 2023
	£	£	£	£
Donations	23,239	-	23,239	12,001
Gift Aid from Subsidiary	-	-	-	5,612
	23,239	-	23,239	17,613

Previous reporting period

	Unrestricted Year Ended 31 March 2023	Restricted Year Ended 31 March 2023	Total Funds Year Ended 31 March 2023
	£	£	£
Donations	12,001	-	12,001
Gift Aid from Subsidiary	5,612	-	5,612
	17,613	-	17,613

Notes to the accounts for the year ended 31st March 2024

4. Income from charitable activities

	Unrestricted Year Ended 31 March 2024 £	Restricted Year Ended 31 March 2024 £	Total Funds Year Ended 31 March 2024 £	Total Funds Year Ended 31 March 2023 £
Living Well				
GM ICB	453,912	-	453,912	455,735
GM ICB - Listening Lounge	150,666	-	150,666	-
GM ICB - Additional Projects	-	6,078	6,078	-
	604,578	6,078	610,656	455,735
Reach Out				
National Lottery Community Fund	-	-	-	9,999
The Charity Service	-	-	-	3,000
GM ICB	29,556	-	29,556	29,087
	29,556	-	29,556	42,086
Inspiring Minds				
GM ICB	413,489	-	413,489	406,926
GM ICB - WINGS	26,208	-	26,208	25,793
Salford CVS	500	-	500	-
Salford CVS - Volunteer Week	-	-	-	440
Other Income	15,669	-	15,669	15,428
	455,866	-	455,866	448,587
Innovation Projects				
GM ICB	-	-	-	24,816
Salford CVS Impact Fund - Arts on Prescription	-	20,000	20,000	-
Salford CVS - Big Ideas Fund	-	-	-	25,000
Salford CVS - Defibrillator Fund	-	-	-	2,500
Salford CVS - Green Asset Fund	-	-	-	14,234
GM ICB	-	-	-	93,759
The Booth Charities	-	-	-	5,000
The Arts Society	-	-	-	2,690
St Bernadette's Refugee Support Project	-	-	-	500
The Third Sector Consortium - Wellbeing Matters	-	176,768	176,768	133,672
The Third Sector Consortium - Wellbeing Matters (SCC)	-	43,500	43,500	21,748
Salford City Council	-	4,000	4,000	-
Margaret's Fund	-	250	250	-
Other Income	21,383	-	21,383	12,721
	21,383	244,518	265,901	336,640
Total Income from charitable activities	1,111,383	250,596	1,361,979	1,283,048

Notes to the accounts for the year ended 31st March 2024

4. Income from charitable activities continued

Previous reporting period

	Unrestricted Year Ended 31 March 2023 £	Restricted Year Ended 31 March 2023 £	Total Funds Year Ended 31 March 2023 £
Living Well			
Salford CCG - Living Well	455,735	-	455,735
	455,735	-	455,735
Reach Out			
National Lottery Community Fund	-	9,999	9,999
The Charity Service	-	3,000	3,000
Salford CCG	29,087	-	29,087
	29,087	12,999	42,086
Inspiring Minds			
Salford CCG	406,926	-	406,926
Salford CCG - WINGS (formerly MHSG)	25,793	-	25,793
Salford CVS - Volunteer Week	440	-	440
Other Income	15,428	-	15,428
	448,587	-	448,587
Innovation Projects			
GM ICB (formerly Salford CCG) - Innovation Fund	-	24,816	24,816
Salford CVS - Big Ideas Fund	-	25,000	25,000
Salford CVS - Defibrillator Fund	-	2,500	2,500
Salford CVS - Green Asset Fund	-	14,234	14,234
GM ICB (formerly Trafford CCG)	-	93,759	93,759
The Booth Charities	5,000	-	5,000
The Arts Society	2,690	-	2,690
St Bernadette's Refugee Support Project	-	500	500
The Third Sector Consortium - Wellbeing Matters	-	133,672	133,672
The Third Sector Consortium - Wellbeing Matters (SCC)	-	21,748	21,748
Other Income	12,721	-	12,721
	20,411	316,229	336,640
Total income from charitable activities	953,820	329,228	1,283,048

Notes to the accounts for the year ended 31st March 2024

5. Income from other trading activities

	Unrestricted Year Ended 31 March 2024	Restricted Year Ended 31 March 2024	Total Funds Year Ended 31 March 2024	Total Funds Year Ended 31 March 2023
	£	£	£	£
Room hire	8,071	-	8,071	7,082
Kickstart	-	-	-	3,133
Other Income	3,578	-	3,578	3,597
	11,649	-	11,649	13,812

Previous reporting period

	Unrestricted Year Ended 31 March 2023	Restricted Year Ended 31 March 2023	Total Funds Year Ended 31 March 2023
	£	£	£
Room hire	7,082	-	7,082
Kickstart	3,133	-	3,133
Other Income	3,597	-	3,597
	13,812	-	13,812

6. Investment Income

	Unrestricted Year Ended 31 March 2024	Restricted Year Ended 31 March 2024	Total Funds Year Ended 31 March 2024	Total Funds Year Ended 31 March 2023
	£	£	£	£
Bank Interest	12,090	-	12,090	1,784
	12,090	-	12,090	1,784

Previous reporting period

	Unrestricted Year Ended 31 March 2023	Restricted Year Ended 31 March 2023	Total Funds Year Ended 31 March 2023
	£	£	£
Bank Interest	1,784	-	1,784
	1,784	-	1,784

Notes to the accounts for the year ended 31st March 2024

7. Expenditure

	Health & Wellbeing Activities	Year Ended 31 March 2024	Year Ended 31 March 2023
	£	£	£
Expenditure on charitable activities:			
Art Materials & Equipment	10,964	10,964	10,650
Delivery Costs	16,634	16,634	46,035
Living Well Delivery	-	-	50,212
Recruitment	1,095	1,095	996
Advertising and marketing	72	72	75
Employment Costs	1,127,765	1,127,765	885,530
Sessional Artists	-	-	909
Minor Equipment	-	-	6,768
DBS Costs	1,340	1,340	584
Service Charges	4,498	4,498	4,380
Training	10,371	10,371	7,960
Housekeeping	22,173	22,173	21,792
Security	753	753	747
Vending Expense	1,064	1,064	1,747
Mortgage Interest	8,447	8,447	10,603
Bank Charges	889	889	749
Staff Travel & Functions	12,167	12,167	6,201
Volunteer Expenses	1,702	1,702	1,041
Rates and Water	7,838	7,838	7,547
Heat and Light	12,639	12,639	12,771
Subscriptions	158	158	144
IT Maintenance	7,767	7,767	6,927
Cleaning & Waste Disposal	1,088	1,088	1,040
Telephone	5,283	5,283	4,803
Repairs and Maintenance	51,115	51,115	84,769
Insurance	16,322	16,322	14,470
Governance Costs	17,647	17,647	12,430
Post, Printing & Stationery	18,259	18,259	18,448
Depreciation	6,680	6,680	6,679
General Contingency & Miscellaneous	4,031	4,031	5,348
	1,368,761	1,368,761	1,232,355
Restricted Funds		289,283	373,188
Unrestricted Funds		1,079,478	859,167
		1,368,761	1,232,355

Notes to the accounts for the year ended 31st March 2024

8. Analysis of expenditure on charitable activities

	Inspiring Minds	Living Well	Reach Out	Innovation Projects	Year Ended 31 March 2024	Year Ended 31 March 2023
	£	£		£	£	£
Staff Costs	296,115	429,587	29,275	232,172	987,149	800,138
Project Administration	84	4,167	-	334	4,585	9,540
Project Costs	11,140	8,272	7,442	25,372	52,226	176,599
Support Costs (see note 9)	176,890	121,487	6,481	2,296	307,154	233,648
Governance Costs (see note 9)	7,335	9,728	476	108	17,647	12,430
	491,564	573,241	43,674	260,282	1,368,761	1,232,355

Previous reporting period

	Inspiring Minds	Covid 19 Response	Reach Out	Innovation Projects	Year Ended 31 March 2023
	£		£	£	£
Staff Costs	247,051	222,402	30,379	300,306	800,138
Administration	-	9,142	-	398	9,540
Project Costs	14,348	83,935	12,023	66,293	176,599
Governance Costs (see note 9)	5,846	5,939	379	266	12,430
Support Costs (see note 9)	170,625	52,661	4,087	6,275	233,648
	437,870	374,079	46,868	373,538	1,232,355

9. Allocation of governance and support costs

The breakdown of support costs and how these were allocated between governance and other support costs is shown below:

	General Support	Governance	Total 2024	Basis of apportionment
Depreciation	6,680	-	6,680	percentage of income
Employment Costs	140,616	-	140,616	percentage of income
Building Costs	105,998	-	105,998	percentage of building usage
Office Costs	53,860	-	53,860	percentage of income
Audit & Accountancy Fees	-	10,640	10,640	all costs are governance costs
Legal & Professional Fees	-	7,007	7,007	all costs are governance costs
	307,154	17,647	324,801	

Previous reporting period

	General Support	Governance	Total 2023	Basis of apportionment
Depreciation	6,679	-	6,679	all costs are support costs
Employment Costs	85,392	-	85,392	percentage of income
Office Costs	141,577	-	141,577	percentage of income
Accountancy Fees	-	7,680	7,680	all costs are governance costs
Legal & Professional Fees	-	4,750	4,750	all costs are governance costs
	233,648	12,430	246,078	

Notes to the accounts for the year ended 31st March 2024

10. Analysis of staff costs

	Year Ended 31 March 2024	Year Ended 31 March 2023
	£	£
Wages and Salaries	970,359	773,413
Holiday Pay Accrual	-	1,435
Childcare Vouchers + Admin Fees	3,108	2,464
Employee Gift Cards	2,050	2,780
Social Security Costs	76,432	55,009
Pension Costs	75,816	50,429
	1,127,765	885,530
Charitable activities	987,149	800,138
Support costs	140,616	85,392
	1,127,765	885,530

The average number of employees during the year was 42 (previous year: 36).
The analysis of staff by category was:

Project Support	7
Project Implementation	24
Project Development	3
Project Management	2
Management	3
Leadership	3
	42

The average full time equivalent number of staff employed during the period was 31.4 (previous year: 27.2).
The charity considers its key management personnel comprises the trustees and senior management team. The total employment benefits, including employer pension contributions of the key management personnel were £227,130 (previous year: £195,152). No employee has benefits in excess of £60,000 (previous year: none).
The charity made a settlement to an employee of £9,645 during the year. This was via a legal agreement.

11. Net income/(expenditure) for the year

This is stated after charging/(crediting):

	Year Ended 31 March 2024	Year Ended 31 March 2023
	£	£
Depreciation	6,680	6,679
Interest Payable	8,447	10,603
Operating Lease Rentals:		
Vending Machine	309	679
Photocopiers	1,954	3,020
Audit Fees	8,280	6,180
Independent Examination Fees	2,360	1,500

12. Tangible Fixed Assets

	Freehold Building	Office Equipment	Computer Equipment	Total
Cost	£	£	£	£
At 31 March 2023 and 31 March 2024	333,980	20,375	14,400	368,755
Depreciation				
At 1st April 2022	86,835	20,375	14,400	121,610
Charge for Year	6,680	-	-	6,680
At 31 March 2023 and 31 March 2024	93,515	20,375	14,400	128,290
NET BOOK VALUE				
At 31 March 2024	240,465	-	-	240,465
At 31 March 2023	247,145	-	-	247,145

There is a legal charge against the Freehold Building. This may only be sold for charitable purposes and not for property development or to a business.

Notes to the accounts for the year ended 31st March 2024

13. Analysis of debtors

	2024	2023
	£	£
Other debtors	19,924	21,784
Prepayments	8,823	5,351
	28,747	27,135

Debtors and prepayments related to restricted funds £6,949 (2023: £nil) and unrestricted funds £21,798 (2023: £27,135).

14. Creditors: amounts falling due within one year

	2024	2023
	£	£
Bank loan	100,109	108,027
Creditors	31,509	25,265
Short-term compensated absences (holiday pay)	-	1,435
Other creditors and accruals	17,635	12,090
Deferred income	19,975	600
Pensions liabilities	8,722	6,667
Taxation and social security costs	18,960	16,643
	196,910	170,727

15. Deferred Income

Deferred income comprises grants and fees received in advance.

Balance as at 1 April 2023	600
Amount released to income earned from charitable activities	(600)
Amount deferred in year	19,975
Balance at 31 March 2024	19,975

16. Creditors: amounts falling due after more than one year

	2024	2023
	£	£
Secured bank loan	-	102,610
	-	102,610
Repayable after more than 5 years by instalments	-	67,638

Additional information on the security of the loan is given in note 19.

17. Analysis of charitable funds

Analysis of movements in unrestricted funds

	Balance at 1 April 2023	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2024
	£	£	£	£	£
General Fund	538,094	1,158,361	(1,079,478)	(34,643)	582,334
Designated Funds	99,000	-	-	15,000	114,000
	637,094	1,158,361	(1,079,478)	(19,643)	696,334

Previous reporting period

	Balance at 1 April 2022	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2023
	£	£	£	£	£
General Fund	155,443	987,029	(859,167)	254,789	538,094
Designated Funds	356,000	-	-	(257,000)	99,000
	511,443	987,029	(859,167)	(2,211)	637,094

Name of unrestricted fund:	Description, nature and purpose of the fund
General Fund	Funds with no restrictions
Designated Funds	For redundancy costs

Notes to the accounts for the year ended 31st March 2024

17. Analysis of charitable funds

Analysis of movements in restricted funds

	Balance at 1 April 2023	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2024
	£	£	£	£	£
Living Well					
GM ICB - Additional Projects	-	6,078	-	-	6,078
	-	6,078	-	-	6,078
Reach Out					
National Lottery Community Fund	5,891	-	(5,891)	-	-
The Charity Service	3,000	-	(3,000)	-	-
Salford City Council	4,126	-	-	-	4,126
	13,017	-	(8,891)	-	4,126
Innovation Projects					
Salford CVS - Defibrillator Fund	832	-	(832)	-	-
Salford CVS Impact Fund - Arts on Prescription	-	20,000	(11,058)	-	8,942
GM ICB	21,452	-	(21,452)	-	-
Salford City Council	-	4,000	(5,000)	1,000	-
Margaret's Fund	-	250	(250)	-	-
The Third Sector Consortium - Wellbeing Matters	-	176,768	(195,411)	18,643	-
The Third Sector Consortium - Wellbeing Matters (SCC)	11,738	43,500	(46,389)	-	8,849
	34,022	244,518	(280,392)	19,643	17,791
Total	47,039	250,596	(289,283)	19,643	27,995

Previous reporting period

	Balance at 1 April 2022	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2023
	£	£	£	£	£
Reach Out					
CRH Charitable Trust	4,394	-	(4,394)	-	-
National Lottery Community Fund	-	9,999	(4,108)	-	5,891
The Charity Service	-	3,000	-	-	3,000
Salford City Council	2,000	-	-	2,126	4,126
Salford CVS - EWMH Suicide Prevention Fund	9,022	-	(9,022)	-	-
	15,416	12,999	(17,524)	2,126	13,017
Innovation Projects					
Salford CCG - Waiting List Initiative	42,164	-	(42,164)	-	-
GM ICB (formerly Salford CCG) - Innovation Fund	584	24,816	(25,400)	-	-
Salford CVS - Living Well	14,523	-	(14,523)	-	-
Salford CVS - Big Ideas Fund	-	25,000	(25,077)	77	-
Salford CVS - Defibrillator Fund	-	2,500	(1,668)	-	832
Salford CVS - Green Asset Fund	-	14,234	(14,242)	8	-
GM ICB (formerly Trafford CCG)	16,101	93,759	(88,408)	-	21,452
St Bernadette's Refugee Support Project	-	500	(500)	-	-
The Third Sector Consortium - Wellbeing Matters	-	133,672	(133,672)	-	-
The Third Sector Consortium - Wellbeing Matters (SCC)	-	21,748	(10,010)	-	11,738
	73,372	316,229	(355,664)	85	34,022
Total	88,788	329,228	(373,188)	2,211	47,039

Notes to the accounts for the year ended 31st March 2024

17. Analysis of charitable funds

Name of restricted fund:	Description, nature and purpose of the fund
Living Well	
GM ICB - Additional Projects	for Listening Lounge Promotional Communications and Mental Health Streaming area at Salford A&E.
Reach Out	
National Lottery Community Fund	for creative arts sessions for suicide attempt survivors.
The Charity Service	for drum circle facilitator and room hire for the "Drumming Up" project continuation.
Salford City Council	towards costs of creating a living garden memorial of lives lost to suicide.
Innovation Projects	
Salford CVS - Defibrillator Fund	to install a community defibrillator outside Brunswick House.
Salford CVS Impact Fund - Arts on Prescription	to tackle health inequalities for children and young people
GM ICB	for the pilot VCSE crisis alternative provision in Salford.
Salford City Council	for "Start Moving More" - to develop an area of the garden, creating a number of new raised beds to extend the reach of our horticulture sessions to those with limited mobility.
Margaret's Fund	to purchase a bed for a service user who has cancer. Margaret's Fund is a charity which gives grants to women in ill health and in financial need.
The Third Sector Consortium - Wellbeing Matters	for a social prescribing programme which supports people to connect to local community assets to support their wellbeing and independence, and to reduce social isolation.
The Third Sector Consortium - Wellbeing Matters (SCC)	for a pilot programme that uses the social prescribing approach with students within Salford City Colleges to support them to manage a range of emotional/mental health and social needs.

18. Analysis of net assets between funds

	Unrestricted funds	Designated funds	Restricted funds	Total 2024
	£	£	£	£
Tangible fixed assets	240,465	-	-	240,465
Cash at bank and in hand	490,145	114,000	47,882	652,027
Other net current assets/(liabilities)	(148,276)	-	(19,887)	(168,163)
Creditors of more than one year	-	-	-	-
Total	582,334	114,000	27,995	724,329

Previous reporting period

	Unrestricted funds	Designated funds	Restricted funds	Total 2023
	£	£	£	£
Tangible fixed assets	247,145	-	-	247,145
Cash at bank and in hand	537,151	99,000	47,039	683,190
Other net current assets/(liabilities)	(143,592)	-	-	(143,592)
Creditors of more than one year	(102,610)	-	-	(102,610)
Total	538,094	99,000	47,039	684,133

Notes to the accounts for the year ended 31st March 2024

19. Financial Instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised on a transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at an amortised cost using the effective interest method.

Financial instruments measured at amortised cost comprise the loan financing provided by Unity Trust bank to the charity.

	2024	2023
	£	£
Loan payable falling due within one year	100,109	108,027
Loan payable falling due in more than one year but in less than five years	-	34,972
Loan payable falling due after five years	-	67,638
	100,109	210,637

The loan financing is a mortgage, with an interest rate of 4% above base rate, to purchase Brunswick House, 62 Broad Street, Salford, M6 5BY and the loan is secured on the property. The loan is repaid on a capital and interest basis, by regular monthly payments, over a repayment profile of 25 years. The loan represents 42% (2023: 85%) of the book value of the property.
In May 2023 the trustees agreed to make an additional repayment of £105,319 in order to reduce the borrowing costs resulting from increasing interest rates. The trustees repaid the mortgage in full in May 2024.

20. Government grants

The government grants recognised in the accounts were as follows:

	Balance at 31 March 2024	Balance at 31 March 2023
	£	£
GM ICB (formerly Salford CCG)	1,079,909	942,357
Trafford CCG	-	93,759
	1,079,909	1,036,116

There were no unfulfilled conditions and contingencies attached to the grants.

21. Corporation Tax

The charity is exempt from tax on income and gains falling within Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

22. Operating Lease Commitments

The charity's total future minimum lease payments under non-cancellable operating leases is as follows:

	2024	2023
	£	£
Less than one year	900	2,873
One to five years	900	1,799
	1,800	4,672

START IN SALFORD

England & Wales - Charity number 1078837

Accounts

Company number: 03785437

Charity Number: 1078837

START

Start in Salford
Report and financial statements
For the year ended 31st March 2023

START inspiring minds

REACH OUT

LIVING WELL Salford Your Journey, Your Plan

Wellbeing Matters

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Message from the Chair of Trustees

Celebrating 30 Years

I am truly honoured to provide this message in my capacity as the Chair of the Board of Trustees for START. As we reflect on the past year I am filled with immense gratitude for the dedication and support from all the staff, volunteers, members, supporters and the local community, without which START would not be the success that it is.

This year START celebrates 30 years since it was founded by Bernadette Conlon MBE. Established in 1993, Bernadette started by delivering arts based courses from the boot of her car prior to START becoming a registered charity in 2000. Examples of some of the amazing work of the past 30 years by staff, members and volunteers is proudly on display at Salford museum, with the 'People and Portraits' exhibition.

There are also many successes and highlights over this past year which has seen START continuing to thrive. The main services to the local community are continuing to grow with Living Well now present in all five neighbourhoods. There are continued successes with Wellbeing Matters, Inspiring Minds and Reach Out and as we have grown we have taken on new staff, and supporting all staff is a key priority, without whom we would not be the success we are. As part of the success we have been able to focus on the upkeep of the building, which remains a challenge, but we recognise is a fantastic building from which to deliver our services.

As we focus on the next year ahead we can be proud of another very successful year which is only possible through the support of everyone involved, and on behalf of the Board of Trustees I offer sincere thanks for making START a very successful organisation in providing dedicated mental health support for the people of Salford.

Neil Withnell
Chair

Start in Salford

Trustees' Annual Report for the year ended 31st March 2023

Company number	03785437 Registered in England and Wales
Charity number	1078837
Registered office and operational address	Brunswick House 62 Broad Street Salford M6 5BZ

Trustees

Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows:

Hannah Beaumont-Laurencia	Appointed 26/07/2023
Vincent Clifford	
Sue McAndrew	Resigned 26/10/2022
Clare Pinnington	Resigned 26/10/2022
Jack Ranson	
Neil Withnell	Chair

Charity President Bernadette Conlon

Senior Management Team

Michelle Dennett	Charity Director
Loretta Hewart	Office Manager
Justine Wallace	Deputy Director
June Wilcock	Service Delivery Manager

Bankers

Unity Trust Bank
Nine Brindley Place
Birmingham
B1 2HB

Virgin Money
Jubilee house
Gosforth
Newcastle upon Tyne
NE3 4PL

Independent Examiners

Community Accountancy Service Limited
The Grange
Pilgrim Drive
Manchester
M11 3TQ

Auditors

Wyatt Morris Golland Ltd
Park House
200 Drake Street
Rochdale
OL16 1PJ

Start in Salford

Trustees' Annual Report for the year ended 31st March 2023

Trustees Report

The trustees of Start in Salford (START) present their report and the audited financial statements for the year ended 31st March 2023. The trustees' report also incorporates the directors' report as required by company law.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

The trustees review the aims, objectives and activities of the charity each year. This report looks at what the charity has achieved and the outcomes of its work in the reporting period. The trustees report the success of each key activity and the benefits the charity has brought to those groups of people that it is set up to help. The review also helps the trustees ensure the charity's aims, objectives and activities remained focused on its stated purposes.

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives that have been set.

Objectives and activities

The Charity's objectives are to pursue any charitable purpose that improves the health, wellbeing and quality of life of people from Salford and the wider North West Region who;

- are at risk of suffering, have suffered or are suffering from mental health problems;
- are otherwise socially excluded;

in particular, but not exclusively by:

- the promotion of arts based activities; and
- restoring and maintaining the Grade II listed building Brunswick House and providing for its use for the benefit of the people of Salford and the wider North West region.

'START' is a charity that has been delivering mental health recovery and prevention programmes in Salford for over 30 years. We use creativity, connection and recovery interventions to help improve people's lives.

Our services focus on personalised, strengths based approaches to help beneficiaries to build confidence, resilience and self-esteem. We reconnect and integrate people with their communities, providing onward pathways into training, employment, volunteering and leisure pursuits.

All of our programmes are directed towards improving and enhancing the quality of life, health and wellbeing of target groups within the local community, in particular people at risk of experiencing mental health difficulties or social isolation.

We are passionate about providing the very best support for the people in our community who we are lucky enough to meet through our work.

START is a vibrant organisation full of people who care about others and this drives us in our work in Salford and beyond. We successfully collaborate with a number of VCSE and statutory partners throughout the city and understand that joint working is key to successful health and wellbeing outcomes for our community, and we work to encourage this at every level, striving to make our local Neighbourhoods better places to live.

We deliver services from our main studio base, Brunswick House, which houses workshops and studios, a gallery space and a community garden, as well as outreach work within local community settings, partner organisations and our Walkden hub 'The Make Space' within a local shopping centre.

Start in Salford

Trustees' Annual Report for the year ended 31st March 2023

Achievements and performance

The charity's main activities and who they support are described below. All its charitable activities focus on improving mental health and wellbeing and are undertaken to further START's charitable purposes for the public benefit.

Our work falls into 4 main programmes which include;

Inspiring Minds:

This service is for people experiencing poor mental health ranging from mild/moderate to more severe and enduring conditions. The programme consists of weekly studio-based creative workshops and encourages members aged 18 plus to access various learning opportunities and pre-employment skills supporting them to recovery which ultimately leads them back into the community.

The Inspiring Minds Programme provides weekly creative sessions in a number of mediums. These may include

- **Visual Arts**
- **Photography**
- **Horticulture**
- **Woodwork**
- **Ceramics**
- **Crafts**
- **Music**

Professional Artists lead each group and participants are encouraged to consider themselves as aspiring artists when they join the organisation rather than mental health service users. This encourages people to look forward to learning new skills and to be proud of their achievements.

Participants can access between 6 and 12 months of support dependent upon individual need and are supported through their recovery journey by a mentor who undertakes regular reviews and assessments as well as assisting individuals to complete Personal Development Plans to help with future aspirations and planning.

The programme runs both from our central base, Brunswick House, a Grade II listed building and at our Walkden hub, The Make Space.

Reach Out; Start to End Suicide:

START's campaign 'Reach Out; Start to End Suicide' is focused on strengthening community action and overcoming health inequalities through having the community at the heart of this project.

'Reach Out; Start to End Suicide' encourages health behaviour change among the general population of Salford. It is disseminating behaviourally focused messages with the intent of influencing the decision making processes of individuals in Salford.

We are decreasing stigma, raising suicide knowledge and increasing the public's confidence to help people who may be struggling.

The scale and reach of the project is critical in reaching at-risk individuals who have not engaged with the health care system.

Through all of our activities we engage members of high risk communities within Salford including; men, people who self-harm, suicide/attempt survivors, people who misuse alcohol/drugs, people in the care of mental health services, students, LGBT people and those in high risk professions such as nurses and doctors.

We draw on the community to provide social support and self-help for themselves and each other which is creating a health and wellbeing supportive environment in Salford. By giving Salfordians the support they need to help prevent suicide, they will in turn, reduce suicide rates by saving lives.

Start in Salford

Trustees' Annual Report for the year ended 31st March 2023

Living Well Salford:

Salford Living Well is a service created in partnership between START, Mind in Salford, Six Degrees & Greater Manchester Mental Health Trust. It is a multi-agency team, who come together to provide a positive, humanistic and safe experiences for those people experiencing poor mental health who do not meet the threshold for community mental health services.

Living Well focuses on developing new ways for people to access support that:

- recognises people's strengths and potential
- is designed by people with lived experience, service leaders, clinicians and commissioners
- is based in community settings and is easy to access
- supports people with relationships, housing, debt, employment and connecting with their communities
- is provided by communities, including the voluntary sector, social enterprises and statutory services

The Living Well team is made up of both clinical and non-clinical staff and Recovery Workers hosted by START are a core part of the workforce.

The team also includes peer support workers and volunteers, occupational therapists, social workers, PCN mental health practitioners, a consultant psychiatrist, pharmacist, a volunteer coordinator and a community connector. This year the model has been expanded across the five neighbourhoods of Salford and has a workforce of approximately 60 employees from across the partnership.

The development of Living Well aligns with a key priority in the NHS Long Term Plan around transforming and realigning community mental health services with primary care networks (PCNs), creating 'new and integrated models of primary and community mental health care' by 2023/24.

Wellbeing Matters:

The Wellbeing Matters programme is a Voluntary Community and Social Enterprise led initiative, delivered by Salford CVS in partnership with Salford Third Sector Consortium, that focusses on Person and Community centred approaches to improving the wellbeing of Salford people.

A key element of Wellbeing Matters is the community connecting / social prescribing programme that connects people referred by health professionals with a non-medical need to local community assets to support their wellbeing, independence and to reduce social isolation. The programme aims to support people to feel more connected to their community, more confident and less socially isolated by linking them into local groups and services. The goal is for people to be better equipped to manage their own health and wellbeing with less reliance on clinical health and care services.

START as an Anchor within Wellbeing Matters currently hosts 5 Community Connectors. The Wellbeing Matters 'Community Connectors' work with people on a 1-2-1 basis over a number of sessions to establish 'what matters to them' and to then connect them into relevant local non-medical wellbeing and social support within their neighbourhood to improve their wellbeing and decrease social isolation.

This can range from accessing a community group (dancing, singing, gardening, cooking); through to sports / physical activity group; food bank / food club; friendship group / befriending; taking part in volunteering; mental wellbeing support; CAB / welfare support; and much more.

The Wellbeing Matters programme also supports the development of the VCSE ecosystem that underpins social prescribing through volunteering, voluntary action, community activities and investment.

Beneficiaries of our services

During 2022-23 START has engaged and supported over 3200 people through our work.

These beneficiaries are all from Salford and have accessed one of our 4 main programmes throughout the year.

- Inspiring Minds received 554 referrals into the service from across both Primary and Secondary mental health services and supported 448 people through creative activities. Upon completion of their programme 192 people accessed pathways into further education, employment, volunteering or community groups.

- Within our Reach Out Programme, 22 people have been supported through our "Drumming Up Co" Samba Group and we have had suicide prevention conversations with 120 food bank users. In addition, 1000 suicide prevention messaged 'Bags for Life' have been distributed to domestic violence support services which includes information, advice and guidance for use by service users.

Start in Salford

Trustees' Annual Report for the year ended 31st March 2023

- Living Well received 1841 referrals in the year, with people waiting on average 22 days before their first appointment with one of the team, which includes Recovery Workers hosted by START

- Wellbeing Matters received 3669 referrals, of which 770 people were seen by START's Community Connectors in Walkden & Little Hulton. Our Mental Health Community Connector worked with 90 people referred from Living Well and our new Colleges Connector has so far worked with 20 young people.

Beneficiaries of our services

START has a robust system in place to track the progress and outcomes of our interventions which is driven by a centralised 'Hanlon' database. For our services delivered in partnership with others, START have access to GMMH's PARIS system (Living Well) & Elemental (Wellbeing Matters) which captures all relevant client data including; attendance, interventions and personal achievements such as distance travelled towards goals since joining each programme.

Our fully trained staff continue to collect data using a variety of quantitative and qualitative tools including:

Reported; 'member stories' which tell us the impact of interventions from the service users' perspective, using their own words and insight (see below example)

Observed; staff and family observations are recorded using templates to capture change and impact from the viewpoint of those closest to the service user. They often see changes which the service user may not recognise immediately

Measured; we use WEMWBS to provide us with an assessment of overall wellbeing and changes in wellbeing over time. The tool is used to provide a baseline and then repeated at intervals to determine impact. We also use a bespoke Wellbeing Wheel which measures change in 7 domains of life and the Five Ways to Wellbeing Questionnaire.

Monitored; session registers provide quantitative data to determine numbers participating.

Member Insight:

"I enjoy coming to START it is very calming and the staff are lovely. I am always in a good mood when I come here. I've joined other groups outside of START and a couple of people have said that my confidence has improved."

"It is a great place with many options for classes, I was surprised at the quality. I am now studying for an exam, which I was not when I started and am volunteering now. I have been planning to find work and change career too."

'The help from Christina has been life changing because I wouldn't have done my woodworking classes in Worsley. The training with Christina for my health and safety classes was a brilliant help because I suffer with Dyslexia and struggle with reading and writing and I passed the training. There is no way that I could have done it by myself. I am looking forward to helping out at Start and being a volunteer. Thanks to Christina this is possible.'

Volunteer Insight:

'My life is now unrecognisable to that of before I started volunteering. Before volunteering I questioned if I'd ever have a career that was fulfilling and interesting. Anything of a future. Something for 'me', that would fit around caring for my disabled daughter.
It was so hard to see a future and my self-esteem was so low I found it impossible to push myself forward. Let alone carve a career for myself. I now have my own business, a studio where I sculpt ceramic pieces and have a year's contract at START as a pottery tutor. I wouldn't of got here if it wasn't what volunteering at START has given me. START has given me the skills and knowledge to start ceramic sculpting but more so, START has given me confidence and belief in myself, that I am more than capable. I'm even doing an Adult Teaching course with START at the end of the year to continue to grow as a person and aid with future teaching jobs. My life is still challenging caring for my daughters needs but I have something for 'me' now. An actual career that I love. I feel fulfilled and so much happier and it's all down to what START and the people there have given me.'

Financial review

As we transition into the recovery phase of the pandemic and gear up for the future, we have continued to enhance our management team and decision-making framework, empowering us to capitalise on opportunities, mitigate risks and readily embrace change.

Despite facing challenging economic conditions, rising remuneration demands and evolving work practices, we have successfully increased our income and exercised prudent cost management. Our ability to expand the reach and enhance the impact of our four core work programs, thanks to the steadfast support of our funders, ensures that we consistently cater to the needs of our service users.

The charities turnover was **£1,316,257** (2022: £915,668) in the twelve-month period. This was predominantly achieved through the delivery of service contracts (£917,541) and grant funded projects (£337,358) with the remaining income received from sessions and services (£29,999), donations (£17,613), trading activities (£11,962), and bank interest (£1,784). The charity increased its delivery on service contracts, which accounted for 69.7% of total income in 2022/23 and it continues to diversify its income streams.

Our service contracts were delivered for GM ICB (formerly Salford CCG) and our grant funding came from:

Lottery Community Fund (£9,999)

Salford CCG (£24,816)

Salford CVS (£42,174)

Salford Third Sector Consortium (£155,420)

The Booth Charities (£5,000)

Trafford CCG (£93,759)

Other Grants (£6,190)

The Trustees express profound gratitude for the generous backing provided by our funders, which encompasses statutory entities and community grant-giving organisations, as well as individual donors and fundraisers. We extend our heartfelt appreciation to all of them for their unwavering support.

At the conclusion of the 2022/23 financial year, the charity maintained a robust financial position, with total reserves amounting to **£684,133** (2022: £600,231); of this **£47,039** were classified as restricted funds and **£637,094** were unrestricted funds. The charity's tangible fixed assets, represented by the net book value of the freehold property, Brunswick House, and mainly financed through a mortgage, amounted to £247,145 as at the balance sheet date. After allowing for funds invested in tangible fixed assets and designated funds, as set out in the reserves policy, the free reserves available at the year end were **£290,949**.

Going Concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern and there are no key judgments which the trustees have made which have a significant effect on the accounts.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next reporting period.

Investment Policy

The charity allocates the majority of its funds to short-term expenses. Any surplus, which is not immediately required for day-to-day operational needs, is placed in an instant access deposit account at Unity Trust Bank. This arrangement offers the flexibility to withdraw funds as needed whilst optimising the return on the cash asset.

Reserves Policy

The Trustees periodically review the reserves policy of the charity and in 2022 moved towards a more risk based policy taking into consideration the main risks to the organisation. The Trustees have established a policy whereby designated reserves - from within unrestricted funds - are set aside to cover redundancy provision in the event of unfavourable or unexpected circumstances, such as a sudden loss of funding.

In addition, the Charity aims to hold general reserves which equate to a minimum of three months of charitable expenditure. In deciding the level of both designated reserves and general provision, the trustees have taken into consideration what the charity's exposure would be to redundancy and/or restructure costs if the organisation's business model needed to change rapidly to ensure future sustainability.

Reserves are needed to meet the working capital requirements of the charity. As part of the board's quarterly review the trustees are provided with financial management information which includes turnover and cost analysis, budget vs actual analysis and financial activities reports for the year to date.

This rolling review of year to date results enables the trustees and the Senior Management Team to consider the restricted, designated and free reserves with a view to determining their sufficiency and the impact of the forecast results on reserves held.

The trustees consider that this policy will ensure the provision of sufficient funds to enable the charity to respond to the rapidly changing environment and ensure that the delivery of the charity's activities, as well as its governance and support costs, are covered.

Plans for the future

START have been successful over previous years in securing a number of funding streams to diversify income and ensure the charity is not reliant on any one single large grant or contract, reducing the financial risk to the organisation.

During 2022/23 this has meant further enhancing our team of Community Connectors, applying for and being successful in our bid to host a new Colleges Connector working within Salford City Colleges. This new role works with young people referred by the colleges pastoral team, to introduce students into social prescribing activities to support their mental health and wellbeing.

This development aligns with START's future plans to enhance our current offers by expanding our reach to children and young people as a new beneficiary group and focus for the next financial year. We will be looking to obtain further funding to enable us to pilot this approach throughout 2023/24.

START continued to strengthen its partnerships in the city to ensure that the organisation is placed at the centre of potential new funding opportunities for the future. This has meant investing significant time in the strategic development of the charity; with the Senior Management Team focusing on key initiatives and citywide priorities.

This year START have provided a strategic voice within initial conversations around the design of a VCSE led Crisis Alternative offer. It is intended that this new service will be rolled out across Salford and the rest of Greater Manchester throughout 2023/24 in order to provide people in a self-defined crisis with an alternative place to go to A&E during a time of need. START aims to be central to the design and implementation of this offer and will be working hard throughout the next financial year to be recognised as a leading partner within this work.

Trustees also recognise the importance of nurturing our core services and will prioritise the reporting of our impact and outcomes to encourage discussions with Commissioners around future capacity and investment needs.

Structure, governance and management

Company status

The organisation is a private company limited by guarantee. The company was incorporated in England and Wales on 9th June 1999 and registered as a charity on 11th January 2000.

The company was established under a memorandum of association which established the objects and powers of the charitable company and is governed under its articles of association. Any potential amendments which may need to be made are considered and recorded in the board minutes.

Trustees of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The total number of such guarantees at 31st March 2023 was 3 (2022: 5). The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

All trustees give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity are set out in note 2 to the accounts.

Organisational structure

The board of trustees are accountable for the governance of the organisation and have ultimate responsibility for the strategic management and direction of the charity which is reviewed on a quarterly basis at board meetings.

A scheme of delegation remains in place and the day to day strategic, operational and financial responsibility rests with the Charity Director and Deputy Director who, together with the Chair of trustees, form the Senior Leadership Team (SLT). The SLT meet monthly to discuss operational strategy.

Prior to each quarterly board meeting, reports are prepared by the Senior Management Team covering their respective areas of responsibility. Reports are received by trustees in advance so that we are in a position, during the meeting, to discuss matters arising and request follow up actions. These meetings are recorded and minutes are held on file.

The Senior Management Team meet monthly to review financial reporting and operational strategy to ensure they are able to react swiftly to rapidly changing situations and funding availability.

Staff team meetings are held weekly to ensure that all staff have input into developments and to enable effective communication. In general terms, service users are represented at all levels within the organisation. This ensures that all decisions are understood by the service users whilst also ensuring that their needs and requirements are understood and met whenever and wherever possible.

Recruitment and appointment of trustees

Annually, the board assesses the necessity of actively seeking new trustees. Furthermore, if any trustees declare their intention to step down during the year, the board evaluates whether it is essential to recruit new trustees to maintain the board's overall skill set at an appropriate level.

The trustee recruitment processes are reviewed regularly and several methods are used in the recruitment of new trustees. Ex-service user members and volunteers are recruited by applying internally. Other trustees are recruited from local business and professional organisations. Applications, including a completed skills matrix, are submitted and initially vetted by the Chair of trustees and the Charity President.

Suitable applicants are invited to an initial meeting/interview to discuss the charity in general as well as what is expected of a trustee. If appropriate, applicants are invited to observe at the next board meeting after which the existing trustees vote on whether to approve their application. This system ensures the board has the right balance of skills and knowledge which enables first class governance of the organisation.

New trustees are formally voted on to the board at the beginning of the first board meeting they attend following the observation meeting. Joining the board is subject to receipt of satisfactory references and a basic DBS being obtained. New trustees must be in receipt of a basic DBS certificate before attending the next board meeting. Continued membership of the board is contingent on completing all mandatory safeguarding training within 3 months and all other mandatory training within 6 months.

Induction and training of trustees

The trustee induction process is reviewed regularly. New trustees are provided with a comprehensive induction pack which briefs them on their legal obligations under charity and company law, explains the processes of the charity, provides information on how to arrange the mandatory training and outlines the conduct expected of trustees.

New trustees are required to arrange meetings with each member of the Senior Management Team in order to support their understanding of the specific role individual managers have within the organisation. They are also invited to attend a live session run by one of our service delivery team and to meet our members.

The Charity President is responsible for ensuring new trustees complete the induction process and will meet with the new trustee prior to the next board meeting to finalise and sign off their induction.

Related parties

Start in Salford (START) is an independent charity with one subsidiary undertaking, **Start Creative – Hand Crafted in Salford Ltd** (07988221), the purpose of which had been to provide pathways for the Charity's members via work experience, volunteering and employment opportunities within the manufacture and sale of items handcrafted in Salford.

In March 2022, the trustees concluded that they were no longer able to justify operational and financial support for the trading subsidiary as a suitable way of investing the Charity's resources. The subsidiary company was dissolved in February 2023.

Relationships with other organisations

START delivers contracts for, and works in partnership with a number of external organisations in order to achieve our charity objectives. These include; Greater Manchester Integrated Care System, Greater Manchester Mental Health Trust, Salford Primary Care Networks, Salford City Council and many from the Voluntary, Community, Social Enterprise Sector including Salford CVS, Mind in Salford, Six Degrees Social Enterprise, Salford Loaves & Fishes, Healthwatch Salford, and Society Inc.

Remuneration policy for key management personnel

The overall policy on remuneration within START is as follows:

- Trustees are voluntary and not remunerated. Out-of-pocket expenses paid to trustees are shown as part of the Financial Statements in note 2.
- Pay scales have been developed by the Senior Leadership Team and set out the salary bands for all staff from junior administrator to executive manager. Each role and corresponding salary band has been bench marked against similar roles across the VCSE sector both locally and nationally and reflects the level of responsibility and experience expected.
- Any salary increases proposed reflect the need to retain key staff. Increases are recommended by the Charity Director/Deputy Director and are ultimately determined by the board of trustees.
- The salary package for the Charity President is determined by the board of trustees.
- We continually review staff benefits and have implemented a EAP employee assistance programme run via Peninsula, which is an additional Health and Wellbeing package for all employees.

Risk management

We continue to face a challenging financial environment where there is increasing difficulty in bridging the gap between rising demand for our services and our ability to achieve full cost recovery, which is vital to the health and sustainability of the charity. The Senior Management Team have developed a network of contacts, including commissioners and principals at a number of external organisations, so that we can continue to work in partnership in the delivery of services across Salford.

A risk management process has been put in place. A Risk Register is maintained detailing the major financial and other risks we face as a charity and the systems and processes in place to mitigate these risks. Identified risks are graded against their likelihood and impact. New risks identified are discussed monthly by the Senior Management Team who, where required, implement procedures designed to minimise or manage any potential impact on the charity should those risks materialise. At the date of this report there were 17 identified risks recorded on the Risk Register.

Management of risk is a standing agenda item at board meetings and the Risk Register is reviewed by the trustees on a quarterly basis. The addition of any newly identified risks are proposed by the Senior Management Team and agreed by the trustees where considered appropriate. The trustees are satisfied that systems are in place to mitigate their exposure to major risk.

Statement of responsibilities of the trustees

The trustees (who are also directors of Start in Salford for the purposes of company law) are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the 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 these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the Charities SORP
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the 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
- 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

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Auditors

Wyatt Morris Golland Ltd were appointed as the charitable company's auditors during the year.

This report has been prepared in accordance with the provisions applicable to companies' subject to the small companies' regime of the Companies Act 2006.

The trustees' annual report has been approved by the trustees on 25th OCTOBER 2023 and signed on their behalf by

N Withnell.

Neil Withnell
Chair

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF START IN SALFORD

Opinion
We have audited the financial statements of Start In Salford (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.

Matters on which we are required to report by exception
We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:
- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- the charitable company has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

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.

Our responsibilities for the audit of the financial statements
We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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:

The extent to which the audit was considered capable of detecting irregularities including fraud.

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

-the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;

-we identified the laws and regulations applicable to the company through discussions with directors and other management, and from our commercial knowledge and experience of charities;

-we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charity, including the Charities Act 2011and Companies Act 2006 and

-we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence where necessary,

-identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

-making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud and

-considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

-performed analytical procedures to identify any unusual or unexpected relationships;

-tested journal entries to identify unusual transactions;

-assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and

-investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

-agreeing financial statement disclosures to underlying supporting documentation;

-enquiring of management as to actual and potential litigation and claims; and

-reviewing correspondence with HMRC.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

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.

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's trustees 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 trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Wyatt Morris Golland Ltd
Statutory Auditors
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006
Park House
200 Drake Street
Rochdale
Lancashire
OL16 1PJ

Date: 25th October 2023

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2023 (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

	Further Details	Unrestricted Funds £	Restricted Funds £	Total Funds Year Ended 31 March 2023 £	Total Funds Year Ended 31 March 2022 £
Income from:					
Donations and legacies	(3)	17,613	-	17,613	15,648
Charitable Activities	(4)	953,820	329,228	1,283,048	890,321
Other Trading Activities	(5)	13,812	-	13,812	9,551
Investment Income	(6)	1,784	-	1,784	148
Total		987,029	329,228	1,316,257	915,668
Expenditure on:					
Charitable Activities	(7)	859,167	373,188	1,232,355	831,344
Total		859,167	373,188	1,232,355	831,344
Net income/(expenditure)		127,862	(43,960)	83,902	84,324
Transfers between funds	(17)	(2,211)	2,211	-	-
Net movement in funds		125,651	(41,749)	83,902	84,324
Reconciliation of funds					
Total funds brought forward	(17)	511,443	88,788	600,231	515,907
Total funds carried forward	(17)	637,094	47,039	684,133	600,231

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

The notes on pages 21 to 33 form part of these accounts.

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2022 (PRIOR YEAR) (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

	Further Details	Unrestricted Funds £	Restricted Funds £	Total Funds Year Ended 31 March 2022 £	Total Funds Year Ended 31 March 2021 £
Income from:					
Donations and legacies	(3)	15,648	-	15,648	16,199
Charitable Activities	(4)	517,700	372,621	890,321	901,677
Other Trading Activities	(5)	9,551	-	9,551	3,770
Investment Income	(6)	148	-	148	468
Other Income		-	-	-	1,700
Total		543,047	372,621	915,668	923,814
Expenditure on:					
Charitable Activities	(7)	447,550	383,794	831,344	774,957
Total		447,550	383,794	831,344	774,957
Net income/(expenditure)		95,497	(11,173)	84,324	148,857
Transfers between funds	(17)	-	-	-	-
Net movement in funds		95,497	(11,173)	84,324	148,857
Reconciliation of funds					
Total funds brought forward	(17)	415,946	99,961	515,907	367,050
Total funds carried forward	(17)	511,443	88,788	600,231	515,907

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

The notes on pages 21 to 33 form part of these accounts.

BALANCE SHEET AS AT 31 MARCH 2023

Company registration number: 03785437

	Notes	Unrestricted Funds £	Restricted Funds £	2023 £	2022 £
Fixed assets:					
Tangible assets	(12)	247,145	-	247,145	253,824
Total fixed assets		247,145	-	247,145	253,824
Current assets:					
Debtors	(13)	27,135	-	27,135	22,171
Cash at Bank & in Hand		636,151	47,039	683,190	661,176
Total current assets		663,286	47,039	710,325	683,347
Liabilities:					
Creditors: Amounts falling due within one year	(14)	(170,727)	-	(170,727)	(127,563)
Net current assets or liabilities		492,559	47,039	539,598	555,784
Total assets less current liabilities		739,704	47,039	786,743	809,608
Creditors: Amounts falling due after more than one year		(102,610)	-	(102,610)	(209,377)
Total net assets or liabilities		637,094	47,039	684,133	600,231
The funds of the charity:					
Restricted income funds	(17)	-	47,039	47,039	88,788
Unrestricted income funds	(17)	637,094	-	637,094	511,443
Total charity funds		637,094	47,039	684,133	600,231

The charitable company is entitled to exemption from audit under section 477 of the Companies Act 2006 for the year ended 31st March 2023.

The members have not deposited notice, pursuant to Section 476 of the Companies Act 2006 requiring an audit of these statements.

The trustees acknowledge their responsibilities for:
(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006
and
(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to charitable company.

These financial statements have been audited under the requirements of Section 145 of the Charities Act 2011.

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

The financial statements were approved by the Board of Trustees and authorised for issue on 25th OCTOBER 2023 and were signed on its behalf by:

Neil Withnell Chair

Statement of Cash Flows for the year ending 31st March 2023

Reconciliation of net movement in funds to net cash flow from operating activities

	Year Ended 31 March 2023 £	Year Ended 31 March 2022 £
Net movement in funds	83,902	84,324
Add back depreciation	6,679	6,680
Deduct investment income	(1,784)	(148)
Decrease/(increase) in debtors	(4,964)	(4,386)
Increase/(decrease) in creditors	43,164	52,183
Net cash used in operating activities	126,997	138,653
Cash flows from investment activities:		
Interest	1,784	148
Cash flows from financing activities:		
Repayment of borrowing	(106,767)	(12,779)
Net cash provided by investing activities	(104,983)	(12,631)
Increase/(decrease) in cash and cash equivalents during the year	22,014	126,022
Cash and cash equivalents brought forward	661,176	535,154
Cash and cash equivalents carried forward	**683,190**	**661,176**

Notes to the accounts for the year ended 31st March 2023

1. Accounting policies

(a) Basis of preparation and assessment of going concern

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.
The charity constitutes a public benefit entity as defined by FRS 102.
The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern. The trustees have made no key judgements which have a significant effect on the accounts.
The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next reporting period.

(b) Funds structure

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed. There are 15 restricted funds.
Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose.
Further details of each fund are disclosed in note 17.

(c) Income recognition

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.
Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.
Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank. Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

(d) Expenditure Recognition

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 settlement will be required and the amount of the obligation can be measured reliably.
All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note (f) below.

(e) Irrecoverable VAT

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

(f) Allocation of support and governance costs

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to independent examination and legal fees together with an apportionment of overhead and support costs.
Governance costs and support costs relating to charitable activities have been apportioned based on type of expense.
The allocation of support and governance costs is analysed in note 9.

(g) Costs of raising funds

The charity does not consider any of its costs to be those of raising funds.

(h) Charitable Activities

Costs of charitable activities include governance costs and an apportionment of support costs as shown in note 7.

Notes to the accounts for the year ended 31st March 2023

(i) Tangible fixed assets and depreciation
All assets costing more than £1,000 are capitalised and valued at historical cost. Depreciation is charged on the following basis:

Software	20% on cost
Computer and Office Equipment	25% on cost
Freehold Building	2% on cost

Assets financed totally by grant funding have not been capitalised in these accounts.

There is a charge against the Freehold Building. This may only be sold for charitable purposes and not for property development or to a business.

(j) Realised gains and losses
All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and their opening carrying value or their purchase value if acquired subsequent to the first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the year end and their varying value. Realised and unrealised investment gains and losses are combined in the Statement of Financial Activities.

(k) Pensions
Employees of the charity are entitled to join a defined contribution "money purchase" scheme. The charity's contribution is restricted to the contributions disclosed in note 10. There were outstanding contributions of £nil at the year end (2022: £nil). The costs of the defined contribution scheme are included within support and governance costs and allocated to the funds of the charity using the methodology set out in note 9.
The money purchase plan is managed by Friends Life Group Limited (part of Aviva plc.) and the plan invests the contributions made by the employee and employer in an investment fund to build up over the term of the plan which is then converted into a pension upon the employee's normal retirement year age when eligible for a state pension. The total expense ratio of the plan is 1.00% and this is deducted from the investment fund annually. The charity has no liability beyond making its contributions and paying across the deductions for the employees' contributions.

(l) Debtors
Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

(m) Creditors and provisions
Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

(n) Operating leases
Operating leases are leases in which the title to the assets, and the risks and rewards of ownership, remain with the lessor. Rental charges are charged on a straight line basis over the term of the lease.

(o) Cash at bank and in hand
Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

(p) Significant judgements and estimates
In the process of applying the entity's accounting policies management have not made any judgements that would have a significant effect on the amounts recognised in the financial statements. No estimations have been made that would have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

2. Related party transactions and trustees' expenses and remuneration
The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2022: £nil). Expenses paid to the trustees in the year totalled £nil (2022: £nil).
There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.
No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity, including guarantees, during the year (2022: nil).
Trustee indemnity insurance costing £798 was paid by the charity during the year (2022: £757).

Notes to the accounts for the year ended 31st March 2023

3. Donations and Legacies

	Unrestricted Year Ended 31 March 2023	Restricted Year Ended 31 March 2023	Total Funds Year Ended 31 March 2023	Total Funds Year Ended 31 March 2022
	£	£	£	£
Donations	12,001	-	12,001	15,283
Gift Aid from Subsidiary	5,612	-	5,612	365
	17,613	-	17,613	15,648

Previous reporting period

	Unrestricted Year Ended 31 March 2022	Restricted Year Ended 31 March 2022	Total Funds Year Ended 31 March 2022
	£	£	£
Donations	15,283	-	15,283
Gift Aid from Subsidiary	365	-	365
	15,648	-	15,648

Notes to the accounts for the year ended 31st March 2023

4. Income from charitable activities

	Unrestricted Year Ended 31 March 2023 £	Restricted Year Ended 31 March 2023 £	Total Funds Year Ended 31 March 2023 £	Total Funds Year Ended 31 March 2022 £
Covid 19 Response				
HMRC SSP	-	-	-	631
Salford City Council - Omicron	-	-	-	2,667
	-	-	-	3,298
Living Well				
Salford CCG - Living Well	455,735	-	455,735	-
	455,735	-	455,735	-
Reach Out				
CRH Charitable Trust	-	-	-	10,000
National Lottery Community Fund	-	9,999	9,999	-
The Charity Service	-	3,000	3,000	-
DHSC	-	-	-	26,956
Salford City Council	-	-	-	2,000
Salford CCG	29,087	-	29,087	27,254
Salford CVS - EWMH Suicide Prevention Fund	-	-	-	9,428
	29,087	12,999	42,086	75,638
Inspiring Minds				
Salford CCG	406,926	-	406,926	381,276
Salford CCG - Baseline Uplift	-	-	-	5,409
Salford CCG - WINGS (formerly MHSG)	25,793	-	25,793	24,167
Salford CVS - Volunteer Week	440	-	440	500
Mind in Salford	-	-	-	33,003
Workers' Educational Association - ESF	-	-	-	6,952
Other Income	15,428	-	15,428	9,365
	448,587	-	448,587	460,672
Innovation Projects				
Big Lottery - Start Plus	-	-	-	39,983
Salford CCG - Waiting List Initiative	-	-	-	93,817
Salford CCG - Living Well	-	-	-	4,500
GM ICB (formerly Salford CCG) - Innovation Fund	-	24,816	24,816	4,963
Salford CVS - Big Ideas Fund	-	25,000	25,000	-
Salford CVS - Defibrillator Fund	-	2,500	2,500	-
Salford CVS - Green Asset Fund	-	14,234	14,234	-
GM ICB (formerly Trafford CCG)	-	93,759	93,759	62,506
The Booth Charities	5,000	-	5,000	5,000
Salford City Council - Chalk to Talk	-	-	-	12,210
The Arts Society	2,690	-	2,690	-
St Bernadette's Refugee Support Project	-	500	500	-
The Third Sector Consortium - Wellbeing Matters	-	133,672	133,672	99,028
The Third Sector Consortium - Wellbeing Matters (SCC)	-	21,748	21,748	-
Mind in Salford - Living Well	-	-	-	19,440
Other Income	12,721	-	12,721	9,266
	20,411	316,229	336,640	350,713
Total Income from charitable activities	953,820	329,228	1,283,048	890,321

Notes to the accounts for the year ended 31st March 2023

4. Income from charitable activities continued

Previous reporting period

	Unrestricted Year Ended 31 March 2022 £	Restricted Year Ended 31 March 2022 £	Total Funds Year Ended 31 March 2022 £
Covid 19 Response			
HMRC SSP	631	-	631
Salford City Council - Omicron	2,667	-	2,667
	3,298	-	3,298
Reach Out			
CRH Charitable Trust	-	10,000	10,000
DHSC	-	26,956	26,956
Salford City Council	-	2,000	2,000
Salford CCG	27,254	-	27,254
Salford CVS - EWMH Suicide Prevention Fund	-	9,428	9,428
	27,254	48,384	75,638
Inspiring Minds			
Salford CCG	381,276	-	381,276
Salford CCG - Baseline Uplift	5,409	-	5,409
Salford CCG - WINGS (formerly MHSG)	24,167	-	24,167
Salford CVS - Volunteer Week	500	-	500
Mind in Salford	33,003	-	33,003
Workers' Educational Association - ESF	6,952	-	6,952
Other Income	9,365	-	9,365
	460,672	-	460,672
Innovation Projects			
Big Lottery - Start Plus	-	39,983	39,983
Salford CCG - Waiting List Initiative	-	93,817	93,817
Salford CCG - Living Well	-	4,500	4,500
Salford CCG - Writing to Heal	-	4,963	4,963
Trafford CCG - Living Well	-	62,506	62,506
The Booth Charities	5,000	-	5,000
Salford City Council - Chalk to Talk	12,210	-	12,210
The Third Sector Consortium - Wellbeing Matters	-	99,028	99,028
Mind in Salford - Living Well	-	19,440	19,440
Other Income	9,266	-	9,266
	26,476	324,237	350,713
Total income from charitable activities	517,700	372,621	890,321

Notes to the accounts for the year ended 31st March 2023

5. Income from other trading activities

	Unrestricted Year Ended 31 March 2023 £	Restricted Year Ended 31 March 2023 £	Total Funds Year Ended 31 March 2023 £	Total Funds Year Ended 31 March 2022 £
Room hire	7,082	-	7,082	1,953
Kickstart	3,133	-	3,133	3,445
Other Income	3,597	-	3,597	4,153
	13,812	-	13,812	9,551

Previous reporting period

	Unrestricted Year Ended 31 March 2022 £	Restricted Year Ended 31 March 2022 £	Total Funds Year Ended 31 March 2022 £
Room hire	1,953	-	1,953
Kickstart	3,445	-	3,445
Other Income	4,153	-	4,153
	9,551	-	9,551

6. Investment Income

	Unrestricted Year Ended 31 March 2023 £	Restricted Year Ended 31 March 2023 £	Total Funds Year Ended 31 March 2023 £	Total Funds Year Ended 31 March 2022 £
Bank Interest	1,784	-	1,784	148
	1,784	-	1,784	148

Previous reporting period

	Unrestricted Year Ended 31 March 2022 £	Restricted Year Ended 31 March 2022 £	Total Funds Year Ended 31 March 2022 £
Bank Interest	148	-	148
	148	-	148

Notes to the accounts for the year ended 31st March 2023

7. Expenditure

	Health & Wellbeing Activities	Year Ended 31 March 2023	Year Ended 31 March 2022
	£	£	£
Expenditure on charitable activities:			
Art Materials & Equipment	10,650	10,650	9,728
Delivery Costs	46,035	46,035	20,548
Living Well Delivery	50,212	50,212	11,853
Recruitment	996	996	-
Advertising and marketing	75	75	266
Employment Costs	885,530	885,530	634,765
Sessional Artists	909	909	324
Minor Equipment	6,768	6,768	-
DBS Costs	584	584	682
Service Charges	4,380	4,380	-
Training	7,960	7,960	196
Housekeeping	21,792	21,792	20,428
Security	747	747	747
Vending Expense	1,747	1,747	1,729
Mortgage Interest	10,603	10,603	9,078
Bank Charges	749	749	1,723
Staff Travel & Functions	6,201	6,201	2,265
Volunteer Expenses	1,041	1,041	579
Rates and Water	7,547	7,547	6,878
Heat and Light	12,771	12,771	12,566
Subscriptions	144	144	144
IT Maintenance	6,927	6,927	13,060
Cleaning & Waste Disposal	1,040	1,040	995
Telephone	4,803	4,803	12,916
Repairs and Maintenance	84,769	84,769	25,980
Insurance	14,470	14,470	12,306
Governance Costs	12,430	12,430	5,653
Post, Printing & Stationery	18,448	18,448	12,174
Depreciation	6,679	6,679	6,680
General Contingency & Miscellaneous	5,348	5,348	7,081
	1,232,355	1,232,355	831,344
Restricted Funds		373,188	383,794
Unrestricted Funds		859,167	447,550
		1,232,355	831,344

Notes to the accounts for the year ended 31st March 2023

8. Analysis of expenditure on charitable activities

	Inspiring Minds	Living Well	Reach Out	Innovation Projects	Year Ended 31 March 2023	Year Ended 31 March 2022
	£	£		£	£	£
Staff Costs	247,051	222,402	30,379	300,306	800,138	539,644
Project Administration	-	9,142	-	398	9,540	12,502
Project Costs	14,348	83,935	12,023	66,294	176,600	49,606
Governance Costs (see note 9)	5,846	5,939	379	266	12,430	5,653
Support Costs (see note 9)	170,625	52,661	4,087	6,275	233,648	223,939
	437,870	374,079	46,868	373,539	1,232,356	831,344

Previous reporting period

	Inspiring Minds	Covid 19 Response	Reach Out	Innovation Projects	Year Ended 31 March 2022
	£		£	£	£
Staff Costs	193,561	15203	28,843	302,037	539,644
Administration	790	-	-	11,712	12,502
Project Costs	5,801	-	13,681	30,124	49,606
Governance Costs (see note 9)	5,031	36	298	288	5,653
Support Costs (see note 9)	199,270	1427	11,789	11,453	223,939
	404,453	16,666	54,611	355,614	831,344

9. Allocation of governance and support costs

The breakdown of support costs and how these were allocated between governance and other support costs is shown below:

	General Support	Governance	Total 2023	Basis of apportionment
Depreciation	6,679	-	6,679	all costs are support costs
Employment Costs	85,392	-	85,392	percentage of income
Office Costs	141,577	-	141,577	percentage of income
Audit & Accountancy Fees	-	7,680	7,680	all costs are governance costs
Legal & Professional Fees	-	4,750	4,750	all costs are governance costs
	233,648	12,430	246,078	

Previous reporting period

	General Support	Governance	Total 2022	Basis of apportionment
Depreciation	6,680	-	6,680	all costs are support costs
Employment Costs	95,121	-	95,121	percentage of income
Office Costs	122,138	-	122,138	percentage of income
Accountancy Fees	-	1,320	1,320	all costs are governance costs
Legal & Professional Fees	-	4,333	4,333	all costs are governance costs
	223,939	5,653	229,592	

Notes to the accounts for the year ended 31st March 2023

10. Analysis of staff costs

	Year Ended 31 March 2023	Year Ended 31 March 2022
	£	£
Wages and Salaries	773,413	553,123
Holiday Pay Accrual	1,435	4,986
Childcare Vouchers + Admin Fees	2,464	4,774
Employee Gift Cards	2,780	-
Social Security Costs	55,009	42,183
Pension Costs	50,429	29,699
	885,530	634,765
Charitable activities	800,138	539,644
Support costs	85,392	95,121
	885,530	634,765

The average number of employees during the year was 36 (previous year: 27).
The analysis of staff by category was:

Project Support	6
Project Implementation	19
Project Development	4
Project Management	2
Management	2
Leadership	3
	36

The average full time equivalent number of staff employed during the period was 27.2 (previous year: 23.8).
The charity considers its key management personnel comprises the trustees and senior management team. The total employment benefits, including employer pension contributions of the key management personnel were £195,152 (previous year: £191,336). No employee has benefits in excess of £60,000 (previous year: none).

11. Net income/(expenditure) for the year

This is stated after charging/(crediting):

	Year Ended 31 March 2023	Year Ended 31 March 2022
	£	£
Depreciation	6,679	6,680
Interest Payable	10,603	9,078
Operating Lease Rentals:		
Vending Machine	679	679
Telephone System	-	2,453
Photocopiers	3,020	3,140
Audit Fees	6,180	-
Independent Examination Fees	1,500	1,320

12. Tangible Fixed Assets

	Freehold Building	Office Equipment	Computer Equipment	Total
Cost	£	£	£	£
At 31 March 2022 and 31 March 2023	333,980	20,375	14,400	368,755
Depreciation				
At 1st April 2022	80,156	20,375	14,400	114,931
Charge for Year	6,679	-	-	6,679
At 31 March 2022 and 31 March 2023	86,835	20,375	14,400	121,610
NET BOOK VALUE				
At 31 March 2023	247,145	-	-	247,145
At 31 March 2022	253,824	-	-	253,824

There is a legal charge against the Freehold Building. This may only be sold for charitable purposes and not for property development or to a business.

Notes to the accounts for the year ended 31st March 2023

13. Analysis of debtors

	2023	2022
	£	£
Balance due from subsidiary	-	7,647
Other debtors	21,784	11,481
Prepayments	5,351	3,043
	27,135	22,171

Debtors and prepayments related to restricted funds £nil (2022: £nil) and unrestricted funds £27,135 (2022: £22,171).

14. Creditors: amounts falling due within one year

	2023	2022
	£	£
Bank loan	108,027	12,665
Creditors	25,265	63,236
Short-term compensated absences (holiday pay)	1,435	4,986
Other creditors and accruals	12,090	4,032
Deferred income	600	28,812
Pensions liabilities	6,667	79
Taxation and social security costs	16,643	13,753
	170,727	127,563

15. Deferred income

Deferred income comprises grants and fees received in advance.

Balance as at 1 April 2022	28,812
Amount released to income earned from charitable activities	(28,812)
Amount deferred in year	600
Balance at 31 March 2023	600

16. Creditors: amounts falling due after more than one year

	2023	2022
	£	£
Secured bank loan	102,610	209,377
	102,610	209,377
Repayable after more than 5 years by instalments	67,638	174,787

Additional information on the security of the loan is given in note 19.

17. Analysis of charitable funds

Analysis of movements in unrestricted funds

	Balance at 1 April 2022	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2023
	£	£	£	£	£
General Fund	155,443	987,029	(859,167)	254,789	538,094
Designated Funds	356,000	-	-	(257,000)	99,000
	511,443	987,029	(859,167)	(2,211)	637,094

Previous reporting period

	Balance at 1 April 2021	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2022
	£	£	£	£	£
General Fund	112,946	543,047	(447,550)	(53,000)	155,443
Designated Funds	303,000	-	-	53,000	356,000
	415,946	543,047	(447,550)	-	511,443

Name of unrestricted fund:	Description, nature and purpose of the fund
General Fund	The "free reserves"
Designated Funds	For redundancy costs

Notes to the accounts for the year ended 31st March 2023

17. Analysis of charitable funds

Analysis of movements in restricted funds

	Balance at 1 April 2022 £	Incoming Resources £	Resources Expended £	Transfers £	Balance at 31 March 2023 £
Reach Out					
CRH Charitable Trust	4,394	-	(4,394)	-	-
National Lottery Community Fund	-	9,999	(4,108)	-	5,891
The Charity Service	-	3,000	-	-	3,000
Salford City Council	2,000	-	-	2,126	4,126
Salford CVS - EWMH Suicide Prevention Fund	9,022	-	(9,022)	-	-
	15,416	12,999	(17,524)	2,126	13,017
Innovation Projects					
Salford CCG - Waiting List Initiative	42,164	-	(42,164)	-	-
GM ICB (formerly Salford CCG) - Innovation Fund	584	24,816	(25,400)	-	-
Salford CVS - Living Well	14,523	-	(14,523)	-	-
Salford CVS - Big Ideas Fund	-	25,000	(25,077)	77	-
Salford CVS - Defibrillator Fund	-	2,500	(1,668)	-	832
Salford CVS - Green Asset Fund	-	14,234	(14,242)	8	-
GM ICB (formerly Trafford CCG)	16,101	93,759	(88,408)	-	21,452
St Bernadette's Refugee Support Project	-	500	(500)	-	-
The Third Sector Consortium - Wellbeing Matters	-	133,672	(133,672)	-	-
The Third Sector Consortium - Wellbeing Matters (SCC)	-	21,748	(10,010)	-	11,738
	73,372	316,229	(355,664)	85	34,022
Total	88,788	329,228	(373,188)	2,211	47,039

Previous reporting period

	Balance at 1 April 2021 £	Incoming Resources £	Resources Expended £	Transfers £	Balance at 31 March 2022 £
Covid 19 Response					
Salford CVS - Covid Response Fund	15,203	-	(15,203)	-	-
	15,203	-	(15,203)	-	-
Reach Out					
CRH Charitable Trust	-	10,000	(5,606)	-	4,394
DHSC	-	26,956	(26,956)	-	-
Salford City Council	-	2,000	-	-	2,000
Salford CVS	-	9,428	(406)	-	9,022
	-	48,384	(32,968)	-	15,416
Innovation Projects					
Big Lottery - Start Plus	2,111	39,983	(42,094)	-	-
Salford CCG - Waiting List Initiative	-	93,817	(51,653)	-	42,164
Salford CCG - Living Well	-	4,500	(4,500)	-	-
Salford CCG - Writing to Heal	-	4,963	(4,379)	-	584
Salford CVS - Living Well	78,121	-	(63,598)	-	14,523
Trafford CCG - Living Well	-	62,506	(46,405)	-	16,101
Salford CVS - Short Breaks	1,709	-	(1,709)	-	-
GMCVO	2,817	-	(2,817)	-	-
The Third Sector Consortium - Wellbeing Matters	-	99,028	(99,028)	-	-
Mind in Salford - Living Well	-	19,440	(19,440)	-	-
	84,758	324,237	(335,623)	-	73,372
Total	99,961	372,621	(383,794)	-	88,788

Notes to the accounts for the year ended 31st March 2023

17. Analysis of charitable funds

Name of restricted fund:	Description, nature and purpose of the fund
Covid 19 Response	
Salford CVS - Covid Response Fund	to respond to challenges presented by the Covid 19 pandemic.
Reach Out	
CRH Charitable Trust	for an arts based P2P support group suicide attempt survivors.
National Lottery Community Fund	for creative arts sessions for suicide attempt survivors.
The Charity Service	for drum circle facilitator and room hire for the "Drumming Up" project continuation.
DHSC	for suicide prevention engagement events at NHS hospitals in GM.
Salford City Council	towards costs of creating a living garden memorial of lives lost to suicide.
Salford CVS - EWMH Suicide Prevention Fund	for drum circle facilitator and room hire for the "Drumming Up" project pilot.
Innovation Projects	
Big Lottery - Start Plus	to support people in Salford who traditionally struggle to engage with mental health services
Salford CCG - Waiting List Initiative	to create short term additional capacity within the Inspiring Minds service.
GM ICB (formerly Salford CCG) - Living Well	to provide Recovery Workers to the LW MDT pilot project.
GM ICB (formerly Salford CCG) - Innovation Fund	to support mental health using writing for therapeutic purposes.
Salford CVS - Living Well	to create new Senior Recovery Worker role within Living Well.
Salford CVS - Big Ideas Fund	for the Green Dream project to transformation of outdoor spaces.
Salford CVS - Defibrillator Fund	to install a community defibrillator outside Brunswick House.
Salford CVS - Green Asset Fund	for facilitated horticulture and nature activities.
GM ICB (formerly Trafford CCG)	for the pilot VCSE crisis alternative provision in Salford.
Salford CVS - Short Breaks	for facilitated arts and crafts holiday club.
GMCVO - Get Walking Fund	for Parking It Project to encourage people to walk to improve mental health.
St Bernadette's Refugee Support Project	for support individuals in hardship to access services/employment.
The Third Sector Consortium - Wellbeing Matters	for community connecting/social prescribing programme.
The Third Sector Consortium - Wellbeing Matters (SC	for community connecting/social prescribing withing Salford City Colleges.
Mind in Salford	for family and loss creative arts sessions.

18. Analysis of net assets between funds

	Unrestricted funds	Designated funds	Restricted funds	Total 2023
	£	£	£	£
Tangible fixed assets	247,145	-	-	247,145
Cash at bank and in hand	537,151	99,000	47,039	683,190
Other net current assets/(liabilities)	(143,592)	-	-	(143,592)
Creditors of more than one year	(102,610)	-	-	(102,610)
Total	538,094	99,000	47,039	684,133

Previous reporting period

	Unrestricted funds	Designated funds	Restricted funds	Total 2022
	£	£	£	£
Tangible fixed assets	253,824	-	-	253,824
Cash at bank and in hand	191,572	356,000	113,604	661,176
Other net current assets/(liabilities)	(80,576)	-	(24,816)	(105,392)
Creditors of more than one year	(209,377)	-	-	(209,377)
Total	155,443	356,000	88,788	600,231

Notes to the accounts for the year ended 31st March 2023

19. Financial Instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised on a transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at an amortised cost using the effective interest method.

Financial instruments measured at amortised cost comprise the loan financing provided by Unity Trust bank to the charity.

	2023	2022
	£	£
Loan payable falling due within one year	108,027	12,665
Loan payable falling due in more than one year but in less than five years	34,972	34,590
Loan payable falling due after five years	67,638	174,787
	210,637	222,042

The loan financing is a mortgage, with an interest rate of 4% above base rate, to purchase Brunswick House, 62 Broad Street, Salford, M6 5BY and the loan is secured on the property. The loan is repaid on a capital and interest basis, by regular monthly payments, over a repayment profile of 25 years. The loan represents 85% (2022: 87%) of the book value of the property.
In May 2023 the trustees agreed to make an additional repayment of £105,319 in order to reduce the borrowing costs resulting from increasing interest rates. The repayments reduced from £1,942.21 per month to £1,053.07 per month from May 2023.

20. Government grants

The government grants recognised in the accounts were as follows:

	Balance at 31 March 2023	Balance at 31 March 2022
	£	£
Salford CCG	942,357	541,386
Trafford CCG	93,759	62,506
HMRC SSP	-	631
	1,036,116	604,523

There were no unfulfilled conditions and contingencies attached to the grants.

21. Subsidiary Undertaking

The charity had one subsidiary - Start Creative, a company limited by guarantee, company number 07988221. This company was dissolved in February 2023.

Transactions in the period comprised:

	2023	2022
	£	£
Balance owed by/(to) the subsidiary at the period end	-	7,647

During the year to 31st March 2023, Start Creative donated £5,612 (2022: £365) to Start in Salford. This is disclosed in note 3 as Gift Aid from Subsidiary.

22. Corporation Tax

The charity is exempt from tax on income and gains falling within Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

23. Operating Lease Commitments

The charity's total future minimum lease payments under non-cancellable operating leases is as follows:

	2023	2022
	£	£
Less than one year	2,873	4,121
One to five years	1,799	3,773
	4,672	7,894

START IN SALFORD

England & Wales - Charity number 1078837

Accounts

Company number: 03785437

Charity Number: 1078837

START in Salford

Report and financial statements

For the year ended 31st March 2022

START inspiring minds

REACH OUT START TO END SUICIDE

LIVING WELL Salford Your Journey, Your Plan

Wellbeing Matters

Start in Salford

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Message from the Chair of Trustees

2021-2022: Successfully returning to the fold

Following the disruption of the previous 2 years, this year has seen a return to what can only be described as some normality, with staff and members alike being welcomed back to Brunswick House and beyond. However, due to the necessary staged re-opening of Brunswick House, staff have continued to work with members using diverse approaches, ensuring vital support has been forthcoming and accessible to all. Through use of online activities via Zoom, telephone contact, and a staged return to activity groups at Brunswick House, the needs of those using our service have continued to be met. The timetable for face to face group activities has gradually been increased, with differing groups of members being invited to return in person according to their allocated priority. Prior to their return each member received a re-start pack containing details of their group, COVID member guidelines, photos of the building and information about the health screening questionnaire which they were asked to complete. Through providing a staged return, members have continued to feel supported and have been welcomed back in a safe secure manner. Likewise, the waiting List has been successfully managed, with new staff on fixed term contracts being recruited to help cope with demand.

Over the past year START's reputation within the field of mental health has continued to flourish. START continues to work with a range of partners, and has demonstrated success with a number of projects. The 'Living Well' project and the 'Wellbeing Matters' programme continue to grow and thrive, with both attracting more staff due to their success. The manager of 'Reach Out', our suicide prevention project, has been successful in securing funding from the DHSC Suicide Prevention Fund, Salford CVS Wellbeing Emotional Mental Health Suicide Prevention Fund, and the CRH Charitable Trust. Other successful projects include 'Chalk To Talk', which exceeded all expectations, and 'Writing To Heal', an innovation attracting a CCG grant. These, along with other activities (highlighted within the main body of the report) have ensured the continued delivery of high quality work to commissioners, partners and members alike.

As always START's success is reliant of the staff who organise, manage, and deliver the service. The growing number of staff have, through their commitment and enthusiasm, provided more options for members, enabling them to achieve their personal goals and reach their full potential. Trust Board members are confident START will continue to grow from strength to strength in all aspects of its work within Salford, Greater Manchester and beyond.

I am pleased to report that throughout the year the work of START has continued to expand and flourish. Staff continue to ensure that work undertaken by START reflects what is happening in the health and social care sector and beyond, with contracts and grants continuing to be secured to ensure the future of the organisation. We recognise the valuable support given by our many stakeholders, partners, supporters, and local community. However, most importantly is the overwhelming positive feedback we receive from those who attend START and their significant others.

As a Board of Trustees, we are extremely proud of the work undertaken by START, and the reach of the services delivered within Salford, Greater Manchester and beyond. The success of START is only made possible by the excellent team of staff and volunteers, who show commitment and enthusiasm in helping to improve the lives of those who use our services. As a Board of Trustees, we are extremely grateful for all their hard work in ensuring the success of the organisation.

Sue McAndrew
Chair

Start in Salford

Trustees' Annual Report for the year ended 31st March 2022

Company number 03785437

Charity number 1078837

Registered office and operational address
Brunswick House
62 Broad Street
Salford
M6 5BZ

Trustees

Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows:

Vincent Clifford	
Stephen Colgan	Resigned 10/11/2021
Bruce Kinloch	Resigned 06/08/2021
Sue McAndrew	Chair
Clare Pinnington	
Robert Purdie	Resigned 24/08/2021
Jack Ranson	
Neil Withnell	Appointed 26/01/2022

Charity President

Bernadette Conlon

Senior Management Team

Michelle Dennett	Charity Director
Loretta Hewart	Office Manager
Justine Wallace	Business & Finance Manager
June Wilcock	Service Delivery Manager

Bankers

Unity Trust Bank
Nine Brindley Place
Birmingham
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Start in Salford

Trustees' Annual Report for the year ended 31st March 2022

Trustees Report

The trustees of Start in Salford (START) present their report and the unaudited financial statements for the year ended 31st March 2022. Included within the trustees' report is the directors' report as required by company law.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

The trustees review the aims, objectives and activities of the charity each year. This report looks at what the charity has achieved and the outcomes of its work in the reporting period. The trustees report the success of each key activity and the benefits the charity has brought to those groups of people that it is set up to help. The review also helps the trustees ensure the charity's aims, objectives and activities remained focused on its stated purposes.

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives that have been set.

Objectives and activities

The Charity's objectives are to pursue any charitable purpose that improves the health, wellbeing and quality of life of people from Salford and the wider North West Region who;

- are at risk of suffering, have suffered or are suffering from mental health problems;
- are otherwise socially excluded;

in particular, but not exclusively by:

- the promotion of arts based activities; and
- restoring and maintaining the Grade 2 listed building Brunswick House and providing for its use for the benefit of the people of Salford and the wider North West region.

'START' is a charity that has been delivering mental health recovery and prevention programmes in Salford for almost 30 years. We use creativity, connection and recovery interventions to help improve people's lives.

Our services focus on personalised, strengths based approaches to help beneficiaries to build confidence, resilience and self-esteem. We reconnect and integrate people with their communities, providing onward pathways into training, employment, volunteering and leisure pursuits.

All of our programmes are directed towards improving and enhancing the quality of life, health and wellbeing of target groups within the local community, in particular people at risk of experiencing mental health difficulties or social isolation.

We are passionate about providing the very best support for the people in our community who we are lucky enough to meet through our work.

START is a vibrant organisation full of people who care about others and this drives us in our work in Salford and beyond. We successfully collaborate with a number of VCSE and statutory partners throughout the city and understand that joint working is key to successful health and wellbeing outcomes for our community, and we work to encourage this at every level, striving to make our local Neighbourhoods better places to live.

We deliver services from our main studio base, Brunswick House, which houses workshops and studios, a gallery

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Achievements and performance

The charity's main activities and who they support are described below. All its charitable activities focus on improving mental health and wellbeing and are undertaken to further START's charitable purposes for the public benefit.

Our work falls into a number of overarching programmes:

Inspiring Minds:

This service is for people experiencing poor mental health ranging from mild/moderate to more severe and enduring conditions. The programme consists of weekly studio-based creative workshops and encourages members aged 18 plus to access various learning opportunities and pre-employment skills supporting them to recovery which ultimately leads them back into the community.

The Inspiring Minds Programme provides weekly creative sessions in a number of mediums. These may include

- **Visual Arts**
- **Photography**
- **Horticulture**
- **Woodwork**
- **Ceramics**
- **Crafts**
- **Music**

Professional Artists lead each group and participants are encouraged to consider themselves as aspiring artists when they join the organisation rather than mental health service users. This encourages people to look forward to learning new skills and to be proud of their achievements.

Participants can access between 6 and 18 months of support dependent upon individual need and are supported through their recovery journey by a mentor who undertakes regular reviews and assessments as well as assisting individuals to complete Personal Development Plans to help with future aspirations and planning.

The programme runs both from our central base, Brunswick House, a Grade II listed building and at our Walkden hub, The Make Space.

Reach Out; Start to End Suicide:

START's campaign 'Reach Out; Start to End Suicide' is focused on strengthening community action and overcoming health inequalities through having the community at the heart of this project.

'Reach Out; Start to End Suicide' encourages health behaviour change among the general population of Salford. It is disseminating behaviourally focused messages with the intent of influencing the decision making processes of individuals in Salford.

We are decreasing stigma, raising suicide knowledge and increasing the public's confidence to help people who may be struggling.

The scale and reach of the project is critical in reaching at-risk individuals who have not engaged with the health care system.

Through all of our activities we engage members of high risk communities within Salford including; men, people who self-harm, suicide/attempt survivors, people who misuse alcohol/drugs, people in the care of mental health services, students, LGBT people and those in high risk professions such as nurses and doctors.

We draw on the community to provide social support and self-help for themselves and each other which is creating a health and wellbeing supportive environment in Salford. By giving Salfordians the support they need to help

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Living Well Salford:

Salford Living Well is a new service created in partnership between START, Mind in Salford & Greater Manchester Mental Health Trust. It is a multi-agency team, who come together to provide a positive, humanistic and safe experiences for those people experiencing poor mental health who do not meet the threshold for community mental health services.

Living Well focuses on developing new ways for people to access support that:

- recognises people's strengths and potential
- is designed by people with lived experience, service leaders, clinicians and commissioners
- is based in community settings and is easy to access
- supports people with relationships, housing, debt, employment and connecting with their communities
- is provided by communities, including the voluntary sector, social enterprises and statutory services

The Living Well team is made up of both clinical and non-clinical staff and Recovery Workers hosted by START are a core part of the workforce.

The team also includes peer support workers and volunteers, occupational therapists, social worker, PCN mental health practitioners, a consultant psychiatrist, a volunteer coordinator and a community connector. The team is due to grow in size in 2022/23 as the model expands across the five neighbourhoods of Salford.

The development of Living Well aligns with a key priority in the NHS Long Term Plan around transforming and realigning community mental health services with primary care networks (PCNs), creating 'new and integrated models of primary and community mental health care' by 2023/24.

Wellbeing Matters:

The Wellbeing Matters programme is a Voluntary Community and Social Enterprise led initiative, delivered by Salford CVS in partnership with Salford Third Sector Consortium, that focusses on Person and Community centred approaches to improving the wellbeing of Salford people.

A key element of Wellbeing Matters is the community connecting / social prescribing programme that connects people referred by health professionals with a non-medical need to local community assets to support their wellbeing, independence and to reduce social isolation. The programme aims to support people to feel more connected to their community, more confident and less socially isolated by linking them into local groups and services. The goal is for people to be better equipped to manage their own health and wellbeing with less reliance on clinical health and care services.

START as an Anchor within Wellbeing Matters currently hosts 3 Community Connectors. The Wellbeing Matters 'Community Connectors' work with people on a 1-2-1 basis over a number of sessions to establish 'what matters to them' and to then connect them into relevant local non-medical wellbeing and social support within their neighbourhood to improve their wellbeing and decrease social isolation.

This can range from accessing a community group (dancing, singing, gardening, cooking); through to sports / physical activity group; food bank / food club; friendship group / befriending; taking part in volunteering; mental wellbeing support; CAB / welfare support; and much more.

The Wellbeing Matters programme also supports the development of the VCSE ecosystem that underpins social prescribing through volunteering, voluntary action, community activities and investment.

Beneficiaries of our services

Impact on Beneficiaries due to COVID in 2021-22

The easing of some COVID restrictions meant that from April 2021 following a year of remote delivery, we began to welcome a small number of members back to our studios at Brunswick House. The building was prepared to ensure COVID safety measures were in place and studios were re-organised with distancing and safety screens in between tables where possible.

This was a challenging time as we attempted to move all Inspiring Minds members who wished to return to face to face classes, back into the building, whilst gradually building up the timetable and having only 50% capacity in each group available due to new distancing/safety measures.

New referrals into Inspiring Minds were also increasing gradually so this cohort of people added another dimension to the planning process.

Zoom sessions and postal learning continued during the transition period in order to maintain choice of engagement type for members. Three zoom sessions are to be maintained on the programme for the future in order to support people who are unable to travel in for sessions or are too anxious/depressed to do a face to face class at present.

The full (reduced capacity) timetable was in place by the beginning of June.

During this period START experienced increasing pressure on our Inspiring Minds programme as demand for our face to face offer exceeded capacity.

The Management Team were challenged with balancing the priority of people's mental health against the physical risk to their health if all COVID safety measures were disregarded to accommodate the increasing waiting list.

START worked closely with Salford CCG to successful secure additional short term funding to help the organisation to create additional capacity. The investment allowed us to employ an increased number of delivery staff which included both Artists/Mentors and an Integration Worker to work together to help increase both session capacity and throughput.

This enabled us to:

- fully utilise our available space within Brunswick House
- extend our opening hours
- move people through our programme
- resume our focus on exit pathways to free up capacity for new referrals longer term

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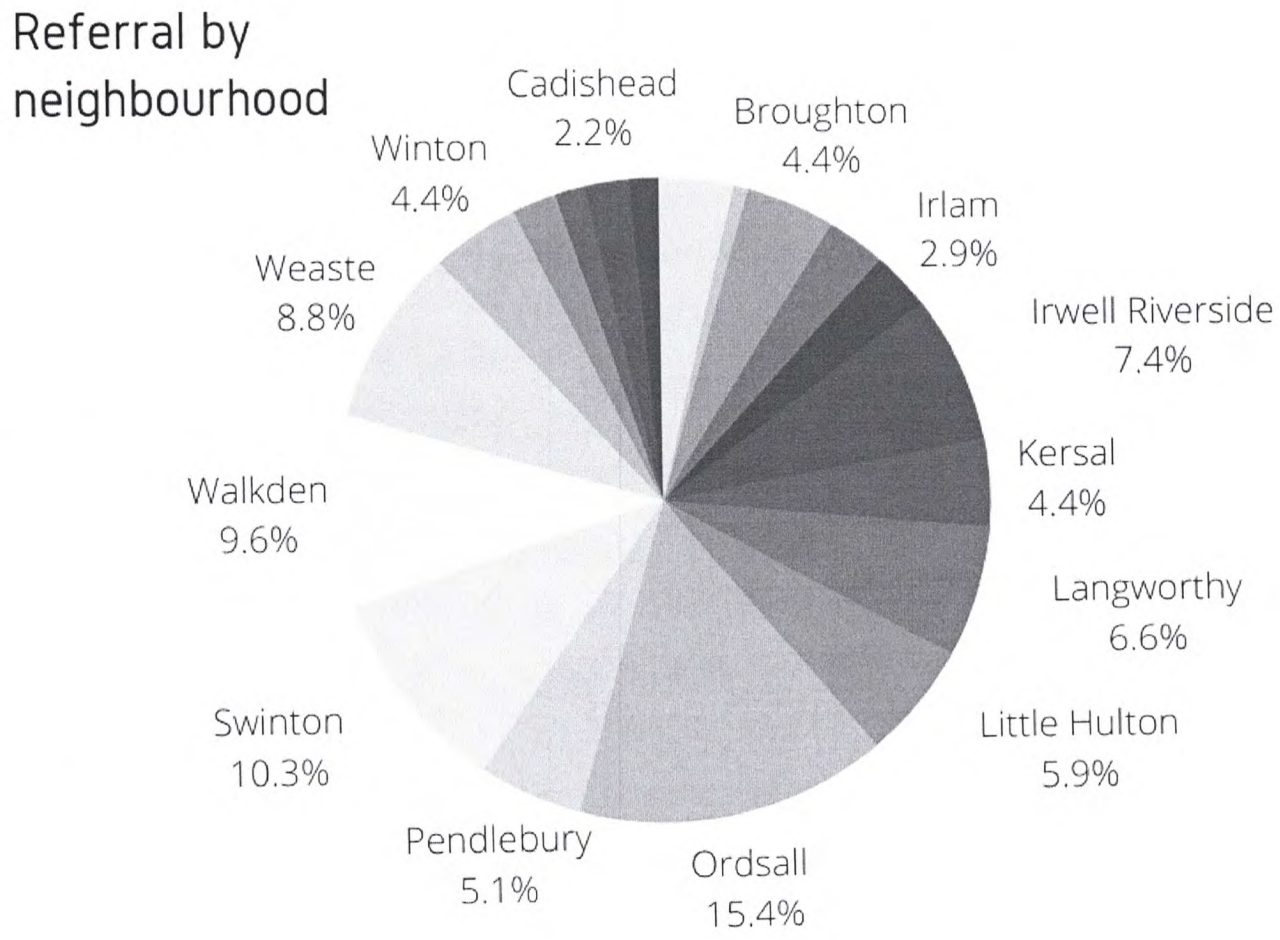
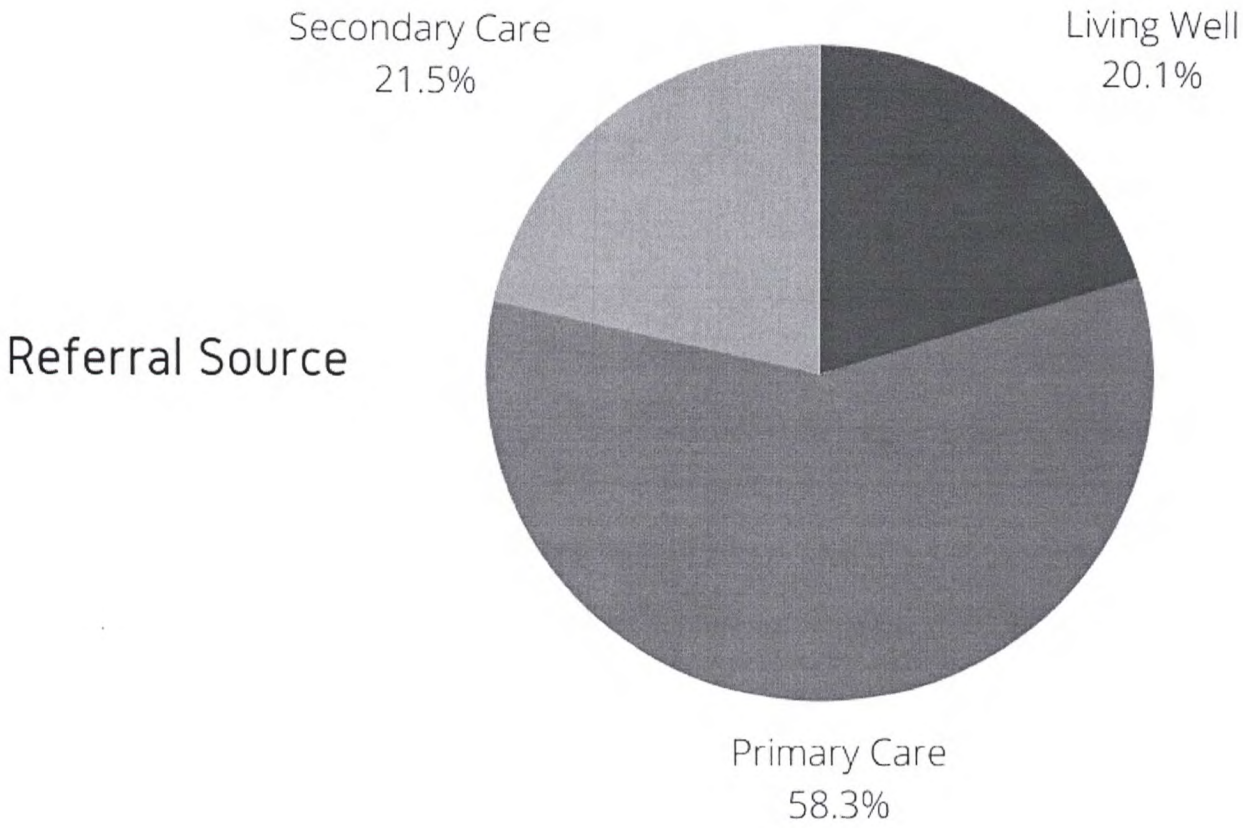
During this year START have supported just under 800 people through all of our services and projects.

These beneficiaries are from Salford and can be broken down as residing in the following areas:



Referrals can be broken down as being received from the following referral partners:



START has developed a robust system to track the progress and outcomes of all of our services. This is driven by a centralised 'Hanlon' database system which captures all relevant client data including; attendance within sessions and personal achievements such as distance travelled towards outcomes since joining the project.

Our fully trained staff continue to collect data using a variety of quantitative and qualitative tools including:

Reported; 'member stories' which tell us the impact of interventions from the service users' perspective, using their own words and insight (see below example)

Observed; staff and family observations are recorded using templates to capture change and impact from the viewpoint of those closest to the service user. They often see changes which the service user may not recognise immediately

Measured; we use WEMWBS to provide us with an assessment of overall wellbeing and changes in wellbeing over time. The tool is used to provide a baseline and then repeated at intervals to determine impact. We also use a bespoke Wellbeing Wheel which measures change in 7 domains of life and the Five Ways to Wellbeing Questionnaire.

Monitored; session registers provide quantitative data to determine numbers participating

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Member Insight:

'I have anxiety and anger issues and find it very difficult to chat with people socially. The support person at my Medical Centre referred me to START because I mentioned to her that I could draw but I wasn't getting any enjoyment from it. I remember being fearful and having doubts about going but when I got there I remember being very grateful that people at START were welcoming and non-judgmental. My mentor, Jeni, helped me choose which courses to do (didn't have a clue) and started with gardening to settle in. This also gave me some much needed exercise. The drawing and painting course is what really helped me. I have a background in art so I knew I had some skill in it but the fear of rejection and being judged had a lot to do with me not trying it on my own. I also did the video calls during lockdown which I was fearful of doing but the support from Elaine and the rest of the students has restored my confidence a lot. Now that I have finished at START I have started attending Humbug Art in Eccles where I also volunteer at the after school club for 6 to 12-year-olds. I've also joined a local writing group as an illustrator, which somehow led to me playing walking football and helping out during IT sessions at Age UK in Swinton! I have put my name down for volunteering and the AET course at START because I am interested in the education side – I love volunteering at the after school club. I still have issues but START has allowed me to turn my life around which I was too fearful to do for myself.'

'When I first came to START I was at a very low ebb but I was interested and eager to join classes involving creativity. Since attending I have re-gained some confidence in my abilities and learnt new skills. Family and friends have commented that I seem more engaged in life. Lockdown was difficult but the fact that I could connect and have classes on Zoom was a "God send ". One friend said "you come to life when you talk about your classes and what you have made". START is a creative and caring environment and I believe is of immeasurable value to those who attend. I have learnt that I would like to work in helping people with mental health issues in the future.'

'I remember START being recommended by the job centre. I came along for a look and was very nervous. I had lost my confidence and was very anxious. However after coming here, there are so many things and words I want to say about my journey through START. It is a safe haven to explore yourself. My confidence has grown immensely and I have discovered art, something I can lose myself in and I love so much. I had never painted or drawn anything until I came here and now a couple of my paintings have pride of place in my new beginnings home. START staff, volunteers and members I have met will always have a special place in my heart. It is a fantastic place to be part of. Thank you for my time, it has been an emotional journey and I intend to carry on with my art.'

Financial review

Without a doubt, the last two years have been challenging but we have come through the pandemic as a stronger, more resilient and innovative organisation. Good decision-making and governance have always been vital, especially in a crisis. As we enter the recovery phase of this crisis and prepare for the future, we have taken steps to improve our decision making infrastructure enabling us to seize opportunities, manage risks and embrace change.

We have seen our income levels remain broadly stable and have managed to control costs despite the challenging economic conditions, accelerating technology demands and changes to how we work. Thanks to the continued support of our funders, we have expanded the reach and impact of our four main programmes of work so that we continue to meet the needs of those using our services.

Total income for the year was **£915,668** (2021: £923,814) a small decrease on the prior year of 0.88% mainly as a result of upfront funding of multi-year projects which was received in the previous year. Total expenditure for the year was **£831,344** (2021: £774,957) an increase of 7.27% on the prior year resulting in net income for the year of **£84,324** (2021: £148,656).

As in previous years, our income was principally secured through the delivery of our service contract with Salford CCG, (£536,423) accounting for 58% of total income in 2021/22. This included temporary additional funding of £93,817 for one year only to support us in eliminating the waiting list incurred as a result of the pandemic. Remaining income was achieved through grants (£331,969), sessions and services (£18,631), donations (£15,648), trading activities (£9,551), government Covid-19 support (£3,298) and bank interest (£148).

The **Salford CCG** contract provided funding for our Inspiring Minds and Reach Out: Start to end Suicide programmes as well as some top-up funding towards the staffing of our pilot programme, Living Well. **Salford CCG** also continued their funding of our mental health support groups which were re-launched following the pandemic as WINGS (Wellbeing, Information and Networking Groups). **Trafford CCG** provided additional funding of £62,506 towards the staffing of our 'Listening Lounge' project, a crisis alternative programme linked to Living Well.

Our Wellbeing Matters project has gone from strength to strength and for a fourth consecutive year we were successful in securing funding of £99,028 from **Salford Third Sector Consortium** allowing us to increase staff numbers.

We also received continuation funding for a number of our existing innovation projects including £39,983 from the **National Lottery Community Fund** as final year funding for Start+, £5,000 from **The Booth Charities** to support our provision for older people and £6,952 from **European Social Fund** to extend our Inspiring Minds project, alongside government grant funding of £3,298 to support our recovery from the pandemic.

New innovation projects received £52,443 from **MIND in Salford** for our 'Beyond' project, £12,210 from **Salford City Council** for our 'Chalk to Talk' project, £10,000 from **CRH Charitable Trust** for our suicide prevention peer to peer support groups, £26,956 from **DHSC Suicide Prevention Fund** to support our hospital based 'Breakfast, Lunch, Tea' events, £9,428 from **Salford CVS** for our 'Drumming Up' project and £4,963 from **Salford CCG Innovation Fund** for our 'Writing to Heal' programme.

The Trustees are extremely grateful for the generous support received from all of our funders including statutory providers and community grant-making organisations as well as our individual donors and fundraisers and we would like to sincerely thank them all for their unceasing patronage.

At the end of the 2021/22 financial year, the charity remained in a strong financial position, with total reserves of **£600,231** (2021: £515,907); of this **£88,788** were restricted funds and **£511,443** were unrestricted funds. At the balance sheet date, the tangible fixed assets of the charity were £253,824 representing the net book value of the freehold building, Brunswick House, which is mostly financed by a mortgage. After allowing for funds invested in tangible fixed assets and designated funds, as set out in the reserves policy, the net free reserves available at the year end were **£123,660**.

Going Concern

The global pandemic declared by the World Health Organisation in March 2020 had a significant operational impact on the charity with consequent additional financial risk which needed to be carefully managed. Although there are still uncertainties resulting from the Covid-19 pandemic, having taking into account all factors, including the budget forecast for the next financial year, and considered their effect on the operations of the charity, the trustees are confident that the organisation will remain stable and is a good going concern.

The new financial year will see pressure on reserves due to urgent roof and building work at Brunswick House which needs to take place in the first quarter of 2022/23. However, the trustees are confident that, building on the solid results of the last three years, we have a robust finance strategy in place, giving both trustees and management confidence in the charity's ability to continue in operation for the foreseeable future.

Reserves policy

The Trustees periodically review the reserves policy of the charity and at the last review moved towards a more risk based policy which includes designated reserves within unrestricted funds.

In the current uncertain times, the trustees believe it prudent to maintain designated reserves which are set aside to fund future redundancy and potential closure costs. In deciding the level of designated funds - which equate to a minimum of three months of operating expenditure plus redundancy provision - the trustees have taken into consideration what the charity's exposure would be to redundancy and/or restructure costs if the organisation's business model needed to change rapidly to ensure future sustainability.

Reserves are needed to meet the working capital requirements of the charity. As part of the board's quarterly review the trustees are provided with financial management information which includes turnover and cost analysis, budget vs actual analysis, financial activities for the year to date and projections to the year end.

This rolling review of year to date results enables the trustees and the Senior Management Team to consider the restricted, designated and free reserves with a view to determining their sufficiency and the impact of the forecast results on reserves held.

The trustees consider that this policy will ensure the provision of sufficient funds to enable the charity to respond to the rapidly changing environment and ensure that the delivery of the charity's activities, as well as its governance and support costs, are covered.

Plans for the future

START have been successful over previous years in securing a number of funding streams to diversify income and ensure the charity is not reliant on any one single large grant or contract, reducing the financial risk of the organisation. During 2021/22 this has meant continuing with grants which provide the opportunity to pilot work which we hope will eventually lead to an additional commissioned contract e.g. Living Well in 2022/23.

We also continued to deliver a number of short term small grants including a Peer Support Creative Arts Group for suicide attempt survivors funded by CRH Charitable Trust which will continue into next year, and a CCG Innovation grant which is a partnership project between START and ZunTold an online bibliography platform, which combined with our Writing to Heal programme will help us to expand what we are currently testing with the Living Well team so that it can be opened up to other referral partners during the 22/23 year.

START continued to strengthen its partnerships in the city to ensure that the organisation is placed at the centre of potential new funding opportunities for the future. This has meant investing significant time in the strategic development of the charity; with the Senior Management Team focusing on key initiatives and citywide priorities including the Living Well model, the Social Prescribing programme, Wellbeing Matters, and new to this year Community Led Support (CLS,) a new approach which encourages Salford Adult Social Care to transform the way it operates by working in a strengths based way alongside community partners. START have been successful in forming part of the first Innovation site to test Community Led Support alongside the Social Work Team in Walkden, using the Make Space as a hub to bring partners together to work more collaboratively around Isolation. It is hoped that this will give a welcome boost to our Walkden venue and allow us to create a thriving community space to bring a number of new partners together to help us all achieve the best outcomes for people.

Trustees also recognise the importance of nurturing our core services and will prioritise the reporting of our impact and outcomes to encourage discussions with Commissioners around future capacity and investment needs.

Structure, governance and management

Company status

The organisation is a charitable company limited by guarantee, incorporated on 9th June 1999 and registered as a charity on 11th January 2000.

The company was established under a memorandum of association which established the objects and powers of the charitable company and is governed under its articles of association. Any potential amendments which may need to be made are considered and recorded in the board minutes.

Trustees of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The total number of such guarantees at 31st March 2022 was 5 (2021: 7). The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

All trustees give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity are set out in note 2 to the accounts.

Organisational structure

The new organisational structure implemented during the previous financial year has continued to work well.

Former CEO and Founder, Bernadette Conlon, who took on a new role as Charity President has continued her work on building the partnership between the Senior Management Team and board of trustees to ensure cohesion and effective joint working. A scheme of delegation remains in place and the day to day strategic, operational and financial responsibility rests with the Senior Management Team overseen by Michelle Dennett as Charity Director.

The board of trustees are accountable for the governance of the organisation and have ultimate responsibility for the strategic management and direction of the charity which is reviewed on a quarterly basis at board meetings.

Prior to each quarterly board meeting, reports are prepared by the Senior Management Team covering their respective areas of responsibility. These are received by trustees in advance so that we are in a position, during the meeting, to discuss matters arising and request follow up actions. These meetings are recorded and minutes are held on file.

The Senior Management Team meet fortnightly to discuss operational issues and monthly to review financial reporting and operational strategy to ensure they are able to react swiftly to rapidly changing situations and funding availability.

Staff team meetings are held weekly to ensure that all staff have input into developments and to enable effective communication. In general terms service users are represented at all levels within the organisation. This ensures that all decisions are understood by the service users whilst also ensuring that their needs and requirements are understood and met whenever and wherever possible.

Recruitment and appointment of trustees

Every year, the board decide whether they need to actively recruit new trustees. In addition, if during the course of the year, any trustees announce their intention to resign the board decide whether they need to recruit new trustees to ensure that overall the skill set of the board remains adequate.

The trustee recruitment processes were reviewed and updated in 2021. Several methods are used in the recruitment of trustees. Ex-service user members and volunteers are recruited by applying internally. Other trustees are recruited from local business and professional organisations. Applications, including a completed skills matrix, are submitted and initially vetted by the Chair of trustees and the Charity President. Suitable applicants are invited to an initial meeting/interview to discuss the charity in general as well as what is expected of a trustee. If appropriate, applicants are invited to observe at the next board meeting after which the existing trustees vote on whether to approve their application. This system ensures the board has the right balance of skills and knowledge which enables first class governance of the organisation.

New trustees are formally voted on to the board at the beginning of the first board meeting they attend following the observation meeting. Joining the board is subject to receipt of satisfactory references and a basic DBS being obtained. New trustees must be in receipt of a basic DBS certificate before attending the next board meeting. Continued membership of the board is contingent on completing all mandatory safeguarding training within 3 months and all other mandatory training within 6 months.

Induction and training of trustees

The trustee induction process was reviewed and updated in 2021. New trustees are provided with a comprehensive induction pack which briefs them on their legal obligations under charity and company law, explains the processes of the charity, provides information on how to arrange the mandatory training and outlines the conduct expected of trustees.

New trustees are required to arrange meetings with each member of the Senior Management Team in order to support their understanding of the specific role individual managers have within the organisation. They are also invited to attend a live session run by one of our service delivery team and to meet our members.

The Charity President is responsible for ensuring new trustees complete the induction process and will meet with the new trustee prior to the next board meeting to finalise and sign off their induction.

Related parties

Start in Salford (START) is an independent charity with one subsidiary undertaking, **Start Creative – Hand Crafted in Salford Ltd**, the purpose and activities of which are described below.

Start Creative's Purpose

In April 2012 START established a trading arm, in the form of Start Creative – Handcrafted in Salford Ltd, a separate wholly owned subsidiary of the company. Start Creative strives to ensure that the natural resources of this country are sustainably managed for use in design, manufacture and sale of handcrafted items; for the social value of and by the vulnerable people of our communities.

The function of the trading subsidiary was to provide pathways for the Charity's members via work experience, volunteering and employment opportunities within the manufacture and sale of items handcrafted in Salford. Any profits generated through trading would be gift aided to START in order to support the work the Charity does.

Throughout the past 10 years, changes in the trading environment have meant that Start Creative's main focus has moved towards bespoke works, which by necessity are produced and installed at external locations due to the size of the structures commissioned. These changes made it difficult to continue to provide the same opportunities to our members and over time these opportunities have all but ceased.

Activities

As we emerged from the pandemic Start Creative's only member of staff was able to return to full time. The subsidiary has continued to deliver on commercial contracts but has found it increasingly difficult to provide meaningful opportunities for our members or to generate profits to support the Charity's work.

Over the past 12 months START have explored how new pathways could be developed between the two businesses to enable a return to the original ethos of the trading company and to maximize outcomes from commercial activities for the benefit of both our members and the parent charity.

The trustees concluded, after considering the feasibility and effectiveness of the actions proposed by Start Creative's management, that they are no longer able to justify operational and financial support for the trading subsidiary as a suitable way of investing the Charity's resources.

A redundancy consultation process with Start Creative's only employee was commenced in March 2022 and it is anticipated that the subsidiary will cease trading at the end of the first quarter of the next financial year followed by the dissolution of the company in due course.

The trustees have considered whether provision is required in respect of any restructuring costs but are confident that there are no legal or constructive obligations arising at the reporting date.

Relationships with other organisations

START undertakes contracts and works in partnership with a number of external organisations in the delivery of services to Salford residents. They include; Salford Clinical Commissioning Group, Salford Royal Foundation Trust, Greater Manchester Mental Health Trust, Achieve Drug and Alcohol service, Salford Primary Care Networks, Salford City Council and many from the Voluntary, Community, Social Enterprise Sector including Salford CVS, Mind in Salford, Six Degrees, Salford Loaves & Fishes, Manchester City Mission and Revive.

Remuneration policy for key management personnel

The overall policy on remuneration within START is as follows:

- Trustees are voluntary and not remunerated. Out-of-pocket expenses paid to trustees are shown as part of the Financial Statements in note 2.
- Any salary increases proposed reflect the need to retain key staff and are recommended by the Senior Management Team and ultimately determined by the Charity Director.
- The salary package for the Charity President is determined by the board of trustees.
- We continually review staff benefits and have implemented a EAP employee assistance programme run via Peninsula, which is an additional Health and Wellbeing package for all employees.

Risk management

We continue to face a challenging financial environment where there is increasing difficulty in bridging the gap between rising demand for our services and our ability to achieve full cost recovery, which is vital to the health and sustainability of the charity. The Senior Management Team have developed a network of contacts, including commissioners and principals at a number of external organisations, so that we can continue to work in partnership in the delivery of services across Salford.

A risk management process has been put in place. A Risk Register is maintained detailing the major financial and other risks we face as a charity and the systems and processes in place to mitigate these risks. Identified risks are graded against their likelihood and impact. New risks identified are discussed monthly by the Senior Management Team who, where required, implement procedures designed to minimise or manage any potential impact on the charity should those risks materialise. At the date of this report there were 17 identified risks recorded on the Risk Register.

Management of risk is a standing agenda item at board meetings and the Risk Register is reviewed by the trustees on a quarterly basis. The addition of any newly identified risks are proposed by the Senior Management Team and agreed by the trustees where considered appropriate. The trustees are satisfied that systems are in place to mitigate their exposure to major risk.

Statement of responsibilities of the trustees

The trustees (who are also directors of Start in Salford for the purposes of company law) are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the 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 these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the Charities SORP
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the 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
- 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

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Independent Examiners

Community Accountancy Service Ltd were appointed as the charitable company's independent examiners during the year.

This report has been prepared in accordance with the provisions applicable to companies subject to the small companies' regime of the Companies Act 2006.

The trustees' annual report has been approved by the trustees on 26th October 2022 and signed on their behalf by

Neil Withnell
Chair

Independent examiner's report to the trustees of Start in Salford

I report on the accounts of the company for the year ended 31st March 2022, which are set out on pages 17 to 32.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity is required by company law to prepare accrued accounts and I am qualified to undertake the examination by being a qualified member of The Association of Chartered Certified Accountants.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act ;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006, ; and
- with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

AM King FCCA A.M.King
Community Accountancy Service Ltd
The Grange, Pilgrim Drive, Beswick, Manchester, M11 3TQ

Date: 26th October 2022

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2022 (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

	Further Details	Unrestricted Funds £	Restricted Funds £	Total Funds Year Ended 31 March 2022 £	Total Funds Year Ended 31 March 2021 £
Income from:					
Donations and legacies	(3)	15,648	-	15,648	16,199
Charitable Activities	(4)	517,700	372,621	890,321	901,677
Other Trading Activities	(5)	9,551	-	9,551	3,770
Investment Income	(6)	148	-	148	468
Other Income		-	-	-	1,700
Total		543,047	372,621	915,668	923,814
Expenditure on:					
Charitable Activities	(7)	447,550	383,794	831,344	774,957
Total		447,550	383,794	831,344	774,957
Net income/(expenditure)		95,497	(11,173)	84,324	148,857
Transfers between funds	(17)	-	-	-	-
Other recognised gains/(losses):					
Other gains/(losses)		-	-	-	-
Net movement in funds		95,497	(11,173)	84,324	148,857
Reconciliation of funds					
Total funds brought forward	(17)	415,946	99,961	515,907	367,050
Total funds carried forward	(17)	511,443	88,788	600,231	515,907

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

The notes on pages 20 to 32 form part of these accounts.

BALANCE SHEET AS AT 31 MARCH 2022

Company registration number: 03785437

	Notes	2022 £	2021 £
Fixed assets:			
Tangible assets	(12)	253,824	260,504
Total fixed assets		253,824	260,504
Current assets:			
Debtors	(13)	22,171	17,785
Cash at Bank & in Hand		661,176	535,154
Total current assets		683,347	552,939
Liabilities:			
Creditors: Amounts falling due within one year	(14)	127,563	75,380
Net current assets or liabilities		555,784	477,559
Total assets less current liabilities		809,608	738,063
Creditors: Amounts falling due after more than one year		(209,377)	(222,156)
Total net assets or liabilities		600,231	515,907
The funds of the charity:			
Restricted income funds	(17)	88,788	99,961
Unrestricted income funds	(17)	511,443	415,946
Total charity funds		600,231	515,907

For the period in question the company was entitled to the exemption conferred by section 477 of the Companies Act 2006, and that no notice has been deposited under section 476 in relation to its accounts for the financial year; and the directors acknowledge their responsibilities for:
- complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Approved by the trustees on 26th October 2022

_____ Neil Withnell Chair

The notes on pages 20 to 32 form part of these accounts.

Statement of Cash Flows for the year ending 31st March 2022

Reconciliation of net movement in funds to net cash flow from operating activities

	Year Ended 31 March 2022	Year Ended 31 March 2021
	£	£
Net movement in funds	84,324	148,857
Add back depreciation	6,680	6,680
Deduct investment income	(148)	(468)
Decrease/(increase) in debtors	(4,386)	12,831
Increase/(decrease) in creditors	52,183	(19,630)
Net cash used in operating activities	138,653	148,270
Cash flows from investment activities:		
Interest	148	468
Cash flows from financing activities:		
Repayment of borrowing	(12,779)	(12,279)
Net cash provided by investing activities	(12,631)	(11,811)
Increase/(decrease) in cash and cash equivalents during the year	126,022	136,459
Cash and cash equivalents brought forward	535,154	398,695
Cash and cash equivalents carried forward	**661,176**	**535,154**

Notes to the accounts

1. Accounting policies

(a) Basis of preparation and assessment of going concern

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern. The trustees have made no key judgements which have a significant effect on the accounts.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next reporting period.

(b) Funds structure

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed. There are 15 restricted funds.

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose.

Further details of each fund are disclosed in note 17.

(c) Income recognition

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

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank. Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

(d) Expenditure Recognition

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 settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note (f) below.

(e) Irrecoverable VAT

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

(f) Allocation of support and governance costs

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to independent examination and legal fees together with an apportionment of overhead and support costs.

Governance costs and support costs relating to charitable activities have been apportioned based on type of expense. The allocation of support and governance costs is analysed in note 9.

(g) Costs of raising funds

The charity does not consider any of its costs to be those of raising funds.

(h) Charitable Activities

Costs of charitable activities include governance costs and an apportionment of support costs as shown in note 7.

Notes to the accounts

(i) Tangible fixed assets and depreciation
All assets costing more than £1,000 are capitalised and valued at historical cost. Depreciation is charged on the following basis:

Software	20% on cost
Computer and Office Equipment	25% on cost
Freehold Building	2% on cost

(j) Realised gains and losses
All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and their opening carrying value or their purchase value if acquired subsequent to the first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the year end and their varying value. Realised and unrealised investment gains and losses are combined in the Statement of Financial Activities.

(k) Pensions
Employees of the charity are entitled to join a defined contribution "money purchase" scheme. The charity's contribution is restricted to the contributions disclosed in note 10. There were outstanding contributions of £nil at the year end (2021: £nil). The costs of the defined contribution scheme are included within support and governance costs and allocated to the funds of the charity using the methodology set out in note 9.
The money purchase plan is managed by Friends Life Group Limited (part of Aviva plc.) and the plan invests the contributions made by the employee and employer in an investment fund to build up over the term of the plan which is then converted into a pension upon the employee's normal retirement year age when eligible for a state pension. The total expense ratio of the plan is 1.00% and this is deducted from the investment fund annually. The charity has no liability beyond making its contributions and paying across the deductions for the employees' contributions.

(l) Debtors
Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

(m) Creditors and provisions
Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

(n) Operating leases
Operating leases are leases in which the title to the assets, and the risks and rewards of ownership, remain with the lessor. Rental charges are charged on a straight line basis over the term of the lease.

(o) Cash at bank and in hand
Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2. Related party transactions and trustees' expenses and remuneration
The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2021: £nil). Expenses paid to the trustees in the year totalled £nil (2021: £nil).
There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.
No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity, including guarantees, during the year (2021: nil).
One trustee gave unconditional donations of £nil during the year (2021: £75).

Notes to the accounts

3. Donations and Legacies

	Unrestricted Year Ended 31 March 2022	Restricted Year Ended 31 March 2022	Total Funds Year Ended 31 March 2022	Total Funds Year Ended 31 March 2021
	£	£	£	£
Donations	15,283	-	15,283	16,199
Gift Aid	365	-	365	-
	15,648	-	15,648	16,199

Previous reporting period

	Unrestricted Year Ended 31 March 2021	Restricted Year Ended 31 March 2021	Total Funds Year Ended 31 March 2021
	£	£	£
Donations	16,199	-	16,199
	16,199	-	16,199

Notes to the accounts

4. Income from charitable activities

	Unrestricted Year Ended 31 March 2022 £	Restricted Year Ended 31 March 2022 £	Total Funds Year Ended 31 March 2022 £	Total Funds Year Ended 31 March 2021 £
Covid 19 Response				
Baring Foundation	-	-	-	12,000
HMRC CVJRS	-	-	-	21,183
HMRC SSP	631	-	631	-
Lottery Community Fund	-	-	-	45,589
Clothworkers Foundation	-	-	-	1,500
Salford CVS - Crisis Grants	-	-	-	1,000
Salford CVS - Covid Recovery Fund	-	-	-	19,936
Salford City Council	-	-	-	20,000
Salford City Council - Windows	-	-	-	1,758
Salford City Council - Omicron	2,667	-	2,667	-
GMCA	-	-	-	10,000
Worsley Rotary Club	-	-	-	500
Groundwork - Tesco Bags of Help	-	-	-	500
Salford Primary Care Together	-	-	-	958
	3,298	-	3,298	134,924
Reach Out				
CRH Charitable Trust	-	10,000	10,000	-
DHSC	-	26,956	26,956	-
Salford City Council	-	2,000	2,000	-
Salford CCG	27,254	-	27,254	-
Salford CVS	-	9,428	9,428	-
	27,254	48,384	75,638	-
Inspiring Minds				
Salford CCG	381,276	-	381,276	385,271
Salford CCG - Baseline Uplift	5,409	-	5,409	-
Salford CCG - WINGS (formerly MHSG)	24,167	-	24,167	24,420
Salford CVS - Volunteer Week	500	-	500	500
Mind in Salford	33,003	-	33,003	-
Workers' Educational Association - ESF	6,952	-	6,952	-
Other Income	9,365	-	9,365	11,652
	460,672	-	460,672	421,843
Innovation Projects				
Big Lottery - Start Plus	-	39,983	39,983	53,886
Salford CCG - Waiting List Initiative	-	93,817	93,817	-
Salford CCG - Living Well	-	4,500	4,500	52,855
Salford CVS - Short Breaks	-	-	-	3,850
Salford CVS - Captain Confidence	-	-	-	5,000
Salford CCG - Writing to Heal	-	4,963	4,963	-
Salford CCG - Reach Out	-	-	-	27,200
Salford CVS - Living Well	-	-	-	128,518
Trafford CCG - Living Well	-	62,506	62,506	
The Booth Charities	5,000	-	5,000	5,000
Salford City Council - Chalk to Talk	12,210	-	12,210	-
HMRC CVJRS	-	-	-	11,036
GMCVO	-	-	-	5,000
The Third Sector Consortium - Wellbeing Matters	-	99,028	99,028	45,000
Mind in Salford - Living Well	-	19,440	19,440	500
Other Income	9,266	-	9,266	7,065
	26,476	324,237	350,713	344,910
Total Income from charitable activities	517,700	372,621	890,321	901,677

Notes to the accounts

4. Income from charitable activities continued

Previous reporting period

	Unrestricted Year Ended 31 March 2021	Restricted Year Ended 31 March 2021	Total Funds Year Ended 31 March 2021
	£	£	£
Covid 19 Response			
Baring Foundation	-	12,000	12,000
HMRC CVJRS	21,183	-	21,183
Lottery Community Fund	-	45,589	45,589
Clothworkers Foundation	-	1,500	1,500
Salford CVS - Crisis Grants	-	1,000	1,000
Salford CVS - Covid Recovery Fund	-	19,936	19,936
Salford City Council	20,000	-	20,000
Salford City Council - Windows	-	1,758	1,758
GMCA	-	10,000	10,000
Worsley Rotary Club	-	500	500
Groundwork - Tesco Bags of Help	-	500	500
Salford Primary Care Together	-	958	958
	41,183	93,741	134,924
Inspiring Minds			
Salford CCG	385,271	-	385,271
Salford CCG - MHSG	24,420	-	24,420
Salford CVS - Volunteer Week	500	-	500
Other Income	11,652	-	11,652
	421,843	-	421,843
Innovation Projects			
Big Lottery - Start+	-	53,886	53,886
Salford CCG - Living Well	-	52,855	52,855
Salford CVS - Short Breaks	-	3,850	3,850
Salford CVS - Captain Confidence	5,000	-	5,000
Salford CCG - Reach Out	27,200	-	27,200
Salford CVS - Living Well	-	128,518	128,518
The Booth Charities	5,000	-	5,000
HMRC CVJRS	11,036	-	11,036
GMCVO	-	5,000	5,000
The Third Sector Consortium - Wellbeing Matters	45,000	-	45,000
Mind in Salford	-	500	500
Other Income	7,065	-	7,065
	100,301	244,609	344,910
Total Income from charitable activities	563,327	338,350	901,677

Notes to the accounts

5. Income from other trading activities

	Unrestricted Year Ended 31 March 2022	Restricted Year Ended 31 March 2022	Total Funds Year Ended 31 March 2022	Total Funds Year Ended 31 March 2021
	£	£	£	£
Room hire	1,953	-	1,953	615
Kickstart	3,445	-	3,445	-
Other Income	4,153	-	4,153	3,155
	9,551	-	9,551	3,770

Previous reporting period

	Unrestricted Year Ended 31 March 2021	Restricted Year Ended 31 March 2021	Total Funds Year Ended 31 March 2021
	£	£	£
Room hire	615	-	615
Other Income	3,155	-	3,155
	3,770	-	3,770

6. Investment Income

	Unrestricted Year Ended 31 March 2022	Restricted Year Ended 31 March 2022	Total Funds Year Ended 31 March 2022	Total Funds Year Ended 31 March 2021
	£	£	£	£
Bank Interest	148	-	148	468
	148	-	148	468

Previous reporting period

	Unrestricted Year Ended 31 March 2021	Restricted Year Ended 31 March 2021	Total Funds Year Ended 31 March 2021
	£	£	£
Bank Interest	468	-	468
	468	-	468

Notes to the accounts

7. Expenditure

	Health & Wellbeing Activities	Year Ended 31 March 2022	Year Ended 31 March 2021
	£	£	£
Expenditure on charitable activities:			
Art Materials & Equipment	9,728	9,728	11,198
Delivery Costs	20,548	20,548	12,842
Living Well Delivery	11,853	11,853	18,056
Refurbishment	-	-	22,175
Advertising and marketing	266	266	309
Employment Costs	634,765	634,765	551,565
Sessional Artists	324	324	1,332
Covid 19 Response	-	-	14,593
DBS Costs	682	682	583
Monitoring & Evaluation	-	-	3,250
Training	196	196	1,319
Housekeeping	20,428	20,428	13,351
Security	747	747	747
Vending Expense	1,729	1,729	846
Mortgage Interest	9,078	9,078	9,796
Bank Charges	1,723	1,723	513
Travel Expenses	2,265	2,265	574
Volunteer Expenses	579	579	360
Rates and Water	6,878	6,878	6,744
Heat and Light	12,566	12,566	11,271
Subscriptions	144	144	144
IT Maintenance	13,060	13,060	7,973
Cleaning & Waste Disposal	995	995	981
Telephone	12,916	12,916	12,875
Repairs and Maintenance	25,980	25,980	30,958
Insurance	12,306	12,306	12,875
Governance Costs	5,653	5,653	5,518
Post, Printing & Stationery	12,174	12,174	11,797
Depreciation	6,680	6,680	6,680
General Contingency & Miscellaneous	7,081	7,081	3,732
	831,344	831,344	774,957

Restricted Funds	383,794	168,841
Unrestricted Funds	447,550	606,116
	831,344	774,957

Notes to the accounts

8. Analysis of expenditure on charitable activities

	Inspiring Minds	Covid 19 Response	Reach Out	Innovation Projects	Year Ended 31 March 2022	Year Ended 31 March 2021
	£	£		£	£	£
Staff Costs	193,561	15,203	28,843	302,037	539,644	428,904
Project Administration	790	-	-	11,712	12,502	9,941
Project Costs	5,801	-	13,681	30,124	49,606	81,333
Governance Costs (see note 9)	5,031	36	298	288	5,653	5,518
Support Costs (see note 9)	199,270	1,427	11,789	11,453	223,939	249,261
	404,453	16,666	54,611	355,614	831,344	774,957

Previous reporting period

	Inspiring Minds	Over 50's	Innovation Projects	Year Ended 31 March 2021
	£	£	£	£
Staff Costs	189,102	50,322	189,480	428,904
Administration	3,815	-	6,126	9,941
Project Costs	4,816	36,632	39,885	81,333
Governance Costs (see note 9)	4,293	204	1,021	5,518
Support Costs (see note 9)	193,950	9,195	46,116	249,261
	395,976	96,353	282,628	774,957

9. Allocation of governance and support costs

The breakdown of support costs and how these were allocated between governance and other support costs is shown below:

	General Support	Governance	Total 2022	Basis of apportionment
Depreciation	6,680	-	6,680	all costs are support costs
Employment Costs	95,121	-	95,121	percentage of income
Office Costs	122,138	-	122,138	percentage of income
Accountancy Fees	-	1,320	1,320	all costs are governance costs
Legal & Professional Fees	-	4,333	4,333	all costs are governance costs
	223,939	5,653	229,592	

Previous reporting period

	General Support	Governance	Total 2021	Basis of apportionment
Depreciation	6,680	-	6,680	all costs are support costs
Employment Costs	122,661	-	122,661	percentage of income
Office Costs	119,920	-	119,920	percentage of income
Accountancy Fees	-	1,320	1,320	all costs are governance costs
Legal & Professional Fees	-	4,198	4,198	all costs are governance costs
	249,261	5,518	254,779	

Notes to the accounts

10. Analysis of staff costs

	Year Ended 31 March 2022	Year Ended 31 March 2021
	£	£
Wages and Salaries	553,123	484,603
Holiday Pay Accrual	4,986	1,482
Childcare Vouchers	4,774	4,374
Social Security Costs	42,183	36,704
Pension Costs	29,699	24,402
	634,765	551,565
Charitable activities	539,644	428,904
Support costs	95,121	122,661
	634,765	551,565

The average number of employees during the year was 27 (previous year: 22).
The average full time equivalent number of staff employed during the period was 23.8 (previous year: 17.9).
The charity considers its key management personnel comprises the trustees and senior management team. The total employment benefits, including employer pension contributions of the key management personnel were £191,336 (previous year: £191,257). No employee has benefits in excess of £60,000 (previous year: none).

11. Net income/(expenditure) for the year

This is stated after charging/(crediting):

	Year Ended 31 March 2022	Year Ended 31 March 2021
	£	£
Depreciation	6,680	6,680
Interest Payable	9,078	9,796
Operating Lease Rentals:		
Vending Machine	679	619
Telephone System	2,453	1,928
Photocopiers	3,140	2,013
Independent Examination Fees	1,320	1,320

12. Tangible Fixed Assets

	Freehold Building	Office Equipment	Computer Equipment	Total
Cost	£	£	£	£
At 1 April 2021	333,980	20,375	14,400	368,755
Additions	-	-	-	-
Eliminated on Disposals	-	-	-	-
At 31 March 2022	333,980	20,375	14,400	368,755
Depreciation				
At 1 April 2021	73,476	20,375	14,400	108,251
Charge for Year	6,680	-	-	6,680
Eliminated on Disposals	-	-	-	-
At 31 March 2022	80,156	20,375	14,400	114,931
NET BOOK VALUE				
At 31 March 2022	253,824	-	-	253,824
At 31 March 2021	260,504	-	-	260,504

Notes to the accounts

13. Analysis of debtors

	2022	2021
	£	£
Balance due from subsidiary	7,647	7,647
Other debtors	11,481	3,096
Prepayments	3,043	7,042
	22,171	17,785

Debtors and prepayments related to restricted funds £nil (2021: £650) and unrestricted funds £22,171 (2021: £17,135).

14. Creditors: amounts falling due within one year

	2022	2021
	£	£
Bank loan	12,665	12,166
Creditors	63,315	47,324
Short-term compensated absences (holiday pay)	4,986	1,482
Other creditors and accruals	4,032	3,854
Deferred income	28,812	-
Taxation and social security costs	13,753	10,554
	127,563	75,380

15. Deferred income

Deferred income comprises grants and fees received in advance.	
Balance as at 1 April 2021	-
Amount released to income earned from charitable activities	-
Amount deferred in year	28,812
Balance at 31 March 2022	28,812

16. Creditors: amounts falling due after more than one year

	2022	2021
	£	£
Secured bank loan	209,377	222,156
	209,377	222,156
Repayable after more than 5 years by instalments	174,787	168,348

17. Analysis of charitable funds

Analysis of movements in unrestricted funds

	Balance at 1 April 2021	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2022
	£	£	£	£	£
General Fund	112,946	543,047	(447,550)	(53,000)	155,443
Designated Funds	303,000	-	-	53,000	356,000
	415,946	543,047	(447,550)	-	511,443

Previous reporting period

	Balance at 1 April 2020	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2021
	£	£	£	£	£
General Fund	81,273	585,464	(535,291)	(18,500)	112,946
Designated Funds	285,000	-	-	18,000	303,000
	366,273	585,464	(535,291)	(500)	415,946

Name of unrestricted fund:	Description, nature and purpose of the fund
General Fund	The "free reserves"
Designated Funds	For future redundancy and closure costs

Notes to the accounts

17. Analysis of charitable funds

Analysis of movements in restricted funds

	Balance at 1 April 2021	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2022
	£	£	£	£	£
Covid 19 Response					
Salford CVS - Covid Recovery Fund	15,203	-	(15,203)	-	-
	15,203	-	(15,203)	-	-
Reach Out					
CRH Charitable Trust	-	10,000	(5,606)	-	4,394
DHSC	-	26,956	(26,956)	-	-
Salford City Council	-	2,000	-	-	2,000
Salford CVS	-	9,428	(406)	-	9,022
	-	48,384	(32,968)	-	15,416
Innovation Projects					
Big Lottery - Start Plus	2,111	39,983	(42,094)	-	-
Salford CCG - Waiting List Initiative	-	93,817	(51,653)	-	42,164
Salford CCG - Living Well	-	4,500	(4,500)	-	-
Salford CCG - Writing to Heal	-	4,963	(4,379)	-	584
Salford CVS - Living Well	78,121	-	(63,598)	-	14,523
Trafford CCG - Living Well	-	62,506	(46,405)	-	16,101
Salford CVS - Short Breaks	1,709	-	(1,709)	-	-
GMCVO	2,817	-	(2,817)	-	-
The Third Sector Consortium - Wellbeing Matters	-	99,028	(99,028)	-	-
Mind in Salford - Living Well	-	19,440	(19,440)	-	-
	84,758	324,237	(335,623)	-	73,372
Total	99,961	372,621	(383,794)	-	88,788

Previous reporting period

	Balance at 1 April 2020	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2021
	£	£	£	£	£
Covid 19 Response					
Baring Foundation	-	12,000	(12,000)	-	-
Lottery Community Fund	-	45,589	(45,589)	-	-
Clothworkers Foundation	-	1,500	(1,500)	-	-
Salford CVS - Crisis Grants	-	1,000	(1,000)	-	-
Salford CVS - Covid Recovery Fund	-	19,936	(4,733)	-	15,203
Salford City Council - Windows	-	1,758	(1,758)	-	-
GMCA	-	10,000	(10,000)	-	-
Worsley Rotary Club	-	500	(500)	-	-
Groundwork - Tesco Bags of Help	-	500	(500)	-	-
Salford Primary Care Together	-	958	(958)	-	-
	-	93,741	(78,538)	-	15,203
Innovation Projects					
Big Lottery - Start Plus	(465)	53,886	(51,310)	-	2,111
Salford CCG - Living Well	-	52,855	(52,855)	-	-
Salford CVS - Living Well	-	128,518	(50,897)	500	78,121
Salford CVS - Short Breaks	1,242	3,850	(3,383)	-	1,709
GMCVO	-	5,000	(2,183)	-	2,817
Mind in Salford	-	500	(500)	-	-
	777	244,609	(161,128)	500	84,758
Total	777	338,350	(239,666)	500	99,961

Notes to the accounts

17. Analysis of charitable funds

Name of restricted fund:	Description, nature and purpose of the fund
Covid 19 Response	
Salford CVS - Covid Recovery Fund	to respond to challenges presented by the pandemic
Reach Out	
CRH Charitable Trust	for the Reach out project peer to peer support group
DHSC	for the Reach out project suicide prevention
Salford City Council	for the Reach out project to end suicide
Salford CVS	for the Reach out project suicide prevention
Innovation Projects	
Big Lottery - Start Plus	funding to work within the community with those hard to reach
Salford CCG - Waiting List Initiative	for the waiting list initiative
Salford CCG - Living Well	For the Living Well pilot programme
Salford CCG - Writing to Heal	for the Fiction as Therapy project
Salford CVS - Living Well	for the Living Well pilot programme
Trafford CCG - Living Well	for two full-time recovery workers
Salford CVS - Short Breaks	for the "Short Breaks" project
GMCVO	for the "Parking It" project
The Third Sector Consortium - Wellbeing Matters	for the Wellbeing Matters programme
Mind in Salford - Living Well	for the Living Well pilot programme

18. Analysis of net assets between funds

	Unrestricted funds	Designated funds	Restricted funds	Total 2022
	£	£	£	£
Tangible fixed assets	253,824	-	-	253,824
Cash at bank and in hand	191,572	356,000	113,604	661,176
Other net current assets/(liabilities)	(80,576)	-	(24,816)	(105,392)
Creditors of more than one year	(209,377)	-	-	(209,377)
Total	155,443	356,000	88,788	600,231

Previous reporting period

	Unrestricted funds	Designated funds	Restricted funds	Total 2021
	£	£	£	£
Tangible fixed assets	260,504	-	-	260,504
Cash at bank and in hand	142,382	285,000	107,772	535,154
Other net current assets/(liabilities)	(49,784)	-	(7,811)	(57,595)
Creditors of more than one year	(222,156)	-	-	(222,156)
Total	112,946	303,000	99,961	515,907

Notes to the accounts

19. Financial Instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised on a transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at an amortised cost using the effective interest method.

Financial instruments measured at amortised cost comprise the loan financing provided by Unity Trust bank to the charity.

	2022	2021
	£	£
Loan payable falling due within one year	12,665	12,166
Loan payable falling due in more than one year but in less than five years	34,590	53,808
Loan payable falling due after five years	174,787	168,348
	222,042	234,322

The loan financing is a mortgage with a fixed interest rate to purchase Brunswick House, 62 Broad Street, Salford, M6 5BY and the loan is secured on the property. The loan is repaid on a capital and interest basis, by regular monthly payments, over a repayment profile of 25 years. The loan represents 87% (2021: 90%) of the book value of the property.

20. Government grants

The government grants recognised in the accounts were as follows:

	Balance at 31 March 2022	Balance at 31 March 2021
	£	£
Salford CCG	541,386	489,746
Trafford CCG	62,506	
HMRC CVJRS	-	32,219
HMRC SSP	631	-
	604,523	521,965

There were no unfulfilled conditions and contingencies attached to the grants.

21. Subsidiary Undertaking

The charity has one subsidiary - Start Creative, a company limited by guarantee, company number 07988221.

Transactions in the period comprised:

	2022	2021
	£	£
Balance owed by/(to) the subsidiary at the period end	7,647	7,647

22. Corporation Tax

The charity is exempt from tax on income and gains falling within Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

23. Operating Lease Commitments

The charity's total future minimum lease payments under non-cancellable operating leases is as follows:

	2022	2021
	£	£
Less than one year	4,121	4,560
One to five years	3,773	5,088
	7,894	9,648

Lease payments during the year comprise £2,367 in Telephone, £3,140 in Post, Printing & Stationery and £679 in Vending Expense.

START IN SALFORD

England & Wales - Charity number 1078837

Accounts

Company number: 03785437

Charity Number: 1078837

start in salford

Report and financial statements

For the year ended 31st March 2021

START

inspiring minds

Start in Salford

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Message from the Chair of Trustees

2020-2021: Keeping your distance, but staying close

This has been a completely different year; everything going online, the coming together, but remaining distant, the almost return to work and finally trying to get back to some normality! However, regardless of the challenges faced by those attending Start and staff continuing to provide interventions and support, it has been another successful year. Staff have continued to work with the client group using diverse approaches, ensuring that vital support has been forthcoming and accessible throughout the pandemic. Through use of online activities, telephone contact, and posting materials, the needs of those using our service have continued to be met. At a time when people perhaps felt more vulnerable, it has been even more important to support people in achieving their personal goals and enabling them to reach their full potential, and staff have done this enthusiastically and creatively.

Throughout the year Start's reputation within the field of mental health has continued to grow and flourish. The Inspiring Minds programme has been delivered throughout the pandemic to the same high standard as in has in previous years, with staff ensuring its' ongoing success. This is also demonstrated through renewal of the contract for this programme with the CCG. In addition, Start has continued to work with a range of partners, and has had involvement with a number of successful projects, the 'Reach Out' suicide prevention project and the 'Living Well' project to name but two. These, along with other activities (highlighted within the main body of the report) have ensured continued delivery of high quality work to our commissioners.

The success of Start is reliant on the staff who organise, manage, and deliver the service. Just like those who attend Start for help and support, this has been a challenging year for staff too, as they were asked to work in different ways, with furlough and flexible furlough conditions being introduced throughout the year. Such issues can add to the stress of the everyday work done at Start and it is a big thanks to all the staff for their commitment and resilience throughout this difficult time. During the year there have been changes within the senior management team with Bernadette relinquishing her role as Chief Executive and taking on the role of Charity President, and Michelle Dennett taking on the role of Charity Director. It is anticipated that in taking on these roles Start will continue to grow from strength to strength in all aspects of its work within Salford, Greater Manchester and beyond.

I am pleased to report that throughout the year, and during the pandemic, the work of Start has continued to flourish. Whilst there are challenges, not least a predicted budget deficit (see Financial Review section), the work undertaken by Start is aligned to what is happening in the health and social care sector and beyond, and contracts and grant monies have continued to be secured for future investment in the organisation. As an organisation working with various partners, we recognise the valuable support from our many stakeholders, partners, supporters, and the local community. Perhaps of primary importance is the overwhelming positive feedback we receive from those who attend Start and their significant others.

As a board of trustees, we continue to be extremely proud of the work undertaken by Start, and the reach of our services within Salford, Greater Manchester and beyond. The success of Start is only made possible by our excellent team of staff and volunteers, who do so much to help improve the lives of those who use our services and, as a board of trustees, we are extremely grateful for all their hard work.

Sue McAndrew
Chair
Start in Salford

Company number 03785437

Charity number 1078837

Registered office and operational address Brunswick House
62 Broad Street
Salford
M6 5BZ

Trustees Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows:

Vincent Clifford	
Stephen Colgan	
Bruce Kinloch	Treasurer
Sue McAndrew	Chair
Clare Pinnington	
Robert Purdie	
Jack Ranson	Appointed 28/10/2020
Patricia Taylor	Resigned 15/07/2020

Secretary Bernadette Conlon Resigned 28/10/2020

Senior Management Team

Bernadette Conlon	Charity President
Michelle Dennett	Charity Director
Loretta Hewart	Office Manager
Justine Wallace	Finance Manager
June Wilcock	Service Delivery Manager

Bankers

Unity Trust Bank	Virgin Money
Nine Brindley Place	Jubilee house
Birmingham	Gosforth
B1 2HB	Newcastle upon Tyne
	NE3 4PL

Independent Examiner

Anita King FCCA
Community Accountancy Service Limited
The Grange
Pilgrim Drive
Beswick
Manchester
M11 3TQ

Start in Salford

Trustees' Annual Report

for the year ended 31st March 2021

Trustees Report

The trustees of Start in Salford (START) present their report and the unaudited financial statements for the year ended 31st March 2021. Included within the trustees' report is the directors' report as required by company law.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

The trustees review the aims, objectives and activities of the charity each year. This report looks at what the charity has achieved and the outcomes of its work in the reporting period. The trustees report the success of each key activity and the benefits the charity has brought to those groups of people that it is set up to help. The review also helps the trustees ensure the charity's aims, objectives and activities remained focused on its stated purposes.

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives that have been set.

Objectives and activities

The Charity's objectives are to pursue any charitable purpose that improves the health, wellbeing and quality of life of people from Salford and the wider North West Region who;

- are at risk of suffering, have suffered or are suffering from mental health problems;
- are otherwise socially excluded;

in particular but not exclusively by:

- the promotion of arts based activities; and
- restoring and maintaining the Grade 2 listed building Brunswick House and providing for its use for the benefit of the people of Salford and the wider North West region.

START uses arts and horticulture based activity and creative innovation to improve the mental health of communities; increasing skills, connecting people to each other and supporting them to gain in confidence and self-esteem. Our members often make remarkable progress and soon learn how to contribute to their community in ways they could never have imagined.

We are dedicated to putting those with lived experience at the heart of everything we do. We listen and learn from those who are experts by experience and together we design and deliver meaningful projects and services which empower those experiencing mental health issues to remove stigma, unlock their potential and live their best life.

START is a vibrant organisation full of people who care about others; and this drives us in our work in Salford and beyond. We successfully collaborate with a number of VCSE and statutory partners throughout the city and understand that joint working is key to successful health and wellbeing outcomes for our community, and we work to encourage this at every level, striving to make our local Neighbourhoods better places to live.

Start in Salford

Trustees' Annual Report

for the year ended 31st March 2021

We deliver services from our main studio base, Brunswick House, which houses workshops and studios, a gallery space and a community garden, as well as outreach work within local community settings, partner organisations and our converted shop unit, the Make Space within Walkden's Shopping Centre.

The impact of Covid-19

The Covid-19 pandemic has brought about many challenges and START have had to adapt and develop our services in response to the outbreak.

In line with Government advice and having suspended all face-to-face and group activities, we have worked to mobilise staff to work from home and have now successfully devised an innovative and comprehensive package of support for our many members / service users and volunteers.

Staff have had to work hard to ensure that everyone has the same opportunity to keep connected to START; overcoming challenges around digital barriers has meant that we have had to think carefully about accessibility so that no one is at a disadvantage due to their personal circumstances at home.

Our new menu of support options include:

- **Telephone contact** - all members and volunteers are contacted by telephone each week and people have been signposted where necessary to the various forms of support that are available locally as well as information being sent out via email and post about websites/ telephone lines etc. that can be accessed for specific conditions on a national level.
- **YouTube** - START has set up a new channel and staff are uploading new creative activity videos each week to enable members to continue with creative activities during the lockdown. These activities are currently being transcribed to allow us to send them in the post to those who do not have access to the internet.
- **Instagram** - START staff are adding new activities and challenges each week for members to try, and for them to send in pictures of their own work. This is a more interactive way of remaining in touch with members and we have had some impressive images posted. We also send the challenges out via email and call people with the details to enable those without digital means to engage in the activities.
- **Online Wellbeing hub** - this online hub can be accessed via a personal log in on our website and staff have been registering more members and adding to the range of creative wellbeing activities that are available to do and self-help sheets that are available to download. A video has been produced to visually take people through the different parts of the hub as an introduction to the content.
- **Live Online sessions** - some of our sessions have been adapted and are now functioning via Zoom. We are now posting art materials out to some members as well as worksheets to those who cannot access sessions online. Going forward we see this as a good way of involving people with START before they physically attend the service. This will help us to cope with increased demand and reach those who, due to barriers in getting to our physical base, may not have previously engaged.
- **Five Ways to Wellbeing Newsletter** - this is produced on a weekly basis and is sent out to all our community participants and partner agencies via email and post. The newsletter has helpful information about wellbeing initiatives based on the 5 Ways to Wellbeing.

- **Members Newsletter** - this is produced weekly to inform members of all new live sessions and online activities available to them. This is posted or emailed dependent upon their circumstances.

We continued to adopt an 'asset based' holistic approach to building resilience during the pandemic, virtually connecting people isolated in their own homes and striving to provide the best support possible under very difficult circumstances. The people we supported included those who are, or maybe at risk of experiencing mental health issues or social exclusion, in particular; people referred from their GP or Community Mental Health Team, older people, young people and hard to reach groups such as the homeless, those in recovery from drug and alcohol misuse and refugee and asylum seekers.

Historically, START encourages our members to reintegrate within their Neighbourhoods and we are encouraging pathways into volunteering, employment, and college placements enabling people to achieve their goals and contribute to the communities in which they live, leading to an increased sense of belonging and participation within society long term. Although our ability to do this has been reduced during the COVID pandemic we are proud to have seen some of our members achieve some incredible outcomes during this time.

Our members also benefited from gaining experience working alongside other volunteers, paid employees and fellow students, improving communication and assertiveness skills, which led to our service user members accessing further volunteering opportunities, increasing their employment aspirations and future work prospects. This work contributed to a reduction in unemployment and an increase in community connection and participation. We have seen this element of our work reduce over the last 12 months, however we have plans to increase our volunteering pathway in the coming year as we implement our COVID recovery plans.

To monitor the impact and effectiveness of our work we use a range of monitoring and evaluation tools which include; WMWBS, Wellbeing Stars and the Five Ways to Wellbeing Questionnaire. This monitoring and evaluation is embedded across all of our programmes and sits alongside our Social Return on Investment [SRI] measures.

Achievements and performance

The charity's main activities and who they support are described below. All its charitable activities focus on improving mental health and wellbeing and are undertaken to further START's charitable purposes for the public benefit.

Inspiring Minds Arts on Prescription

The Inspiring Minds programme which is usually delivered from our main studio base Brunswick House uses arts and horticulture activity alongside 1:1 mentoring to support people experiencing mild to moderate mental health concerns referred from their GP, as well as those who have more severe and enduring conditions referred from secondary mental health partners such as Community Mental Health Teams and Health and Social Care professionals.

We also oversee the management and delivery of Salford's Mental Health Drop In Groups, set up to provide ongoing wellbeing activities and peer support opportunities for some of the most vulnerable members of our community.

It was necessary to move this element of our work online during the 2020-21 year.

START Over Fifty

Start Over Fifty uses arts and horticulture to combat isolation, encourage community participation and enhance the wellbeing of older people in Salford, with some sessions tailored specifically to those living with Dementia. We deliver our sessions within accessible community venues across the city such as Libraries, Churches and Shopping Centres, as well as Care Homes, Sheltered Accomodation and extra care facilities.

Due to the pandemic, this element of our work was paused to ensure the safety of our older participants who were most at risk. In place of face to face sessions we delivered art packs and activity sheets to people's homes, undertaking wellbeing checks and keeping connected to those people who lived alone and were most at risk of social isolation and loneliness.

Innovation Projects

At START we continually review our provision and look to creative and innovative solutions to allow us to support the specific needs of certain groups and communities. In 2020-21 this has included the continuation of the following projects although the delivery methods had to be adapted to suit the restrictions which came with the COVID pandemic;

- **START+** supports people in Salford who traditionally struggle to engage with mental health services. The project uses creative arts and horticulture to help to improve wellbeing, build rapport and bridge the gap between clinical services and Asylum Seekers/Refugees, people who are homeless and those accessing drug and alcohol recovery services. This was delivered online during this year with weekly newsletters created for partners to encourage people to adopt the 5 Ways to Wellbeing to support their mental health.

- **Captain Confidence** is a partnership project with Salford Red Devils Foundation that supports children's mental and physical resilience. As this was face to face provision working with groups in primary schools the delivery model had to be significantly amended in 2020-21. We delivered a number of creative care packs to children in Salford and kept in touch with pupils through a weekly Captain Confidence newsletter which included activities and suggestions to support children's mental health whilst at home.

- **Short Breaks** (Mish Mash Club) is our art and craft club for children with disabilities and their families. Traditionally delivered from the Make Space in Walkden Shopping Centre this year we moved delivery online.

- **Reach Out START to End Suicide** is a community focused suicide prevention intervention. The award winning project includes a Remembrance Vigil which took place as a Drive-In event this year to ensure people's safety. A Nurses Lunch also took place, targeting nurses at Salford Royal Hospital who, during this year, have been under significant pressure and encouraging them to reach out for support. With the increase in the use and demand of food parcels due to the pandemic, Reach Out 'Bags for Life' were distributed to all Food Banks in the city with words of hope and support to encourage conversation.

- **Wellbeing Matters** is the city wide Social Prescribing offer which sees START as a lead Anchor organisation hosting a Community Connector within Walkden and Little Hulton. The programme connects people with groups, services and activities within their local Neighbourhoods to help improve

wellbeing and reduce the demand on GPs in Salford. Support was provided via the telephone during 2020-21.

- **Living Well** is a new pilot programme designed to help people to think differently about mental health support. Salford are one of three sites chosen to learn from work developed in Lambeth as part of a 3 year Lottery programme which will help Salford to focus on people's skills, aspirations and experiences to build a different way of offering support and help. Living Well brings together people from statutory and VCSE settings, including peers with lived experience, in order to design and launch this new programme which has become a key priority for the city for both now and in the future. START are part of the Design Group and wider Collaborative which plays an integral role in the work. We have been funded to provide staff within the new Living Well Multi-Disciplinary Team and during this year have recruited Recovery Workers to deliver the model.

- **Walkden Neighbourhood Project** brought together the ideas from sector leaders within the Walkden & Little Hulton Neighbourhood Leadership Team to develop START's Make Space to better accommodate a wide range of partners to ensure increased outcomes for local people. The space was completely refurbished last year to encourage better collaboration between Voluntary and Statutory partners, with the unit now housing separate areas to see members of the community simultaneously either in groups or on a 1:1 basis for things such as support groups, health checks, social work appointments. Due to the pandemic this work was paused but is due to restart again in April 2021 with Walkden and Little Hulton being chosen as the first innovation site to undertake the 'Community Led Support' transformation programme which looks to improve outcomes for people in Health & Social Care.

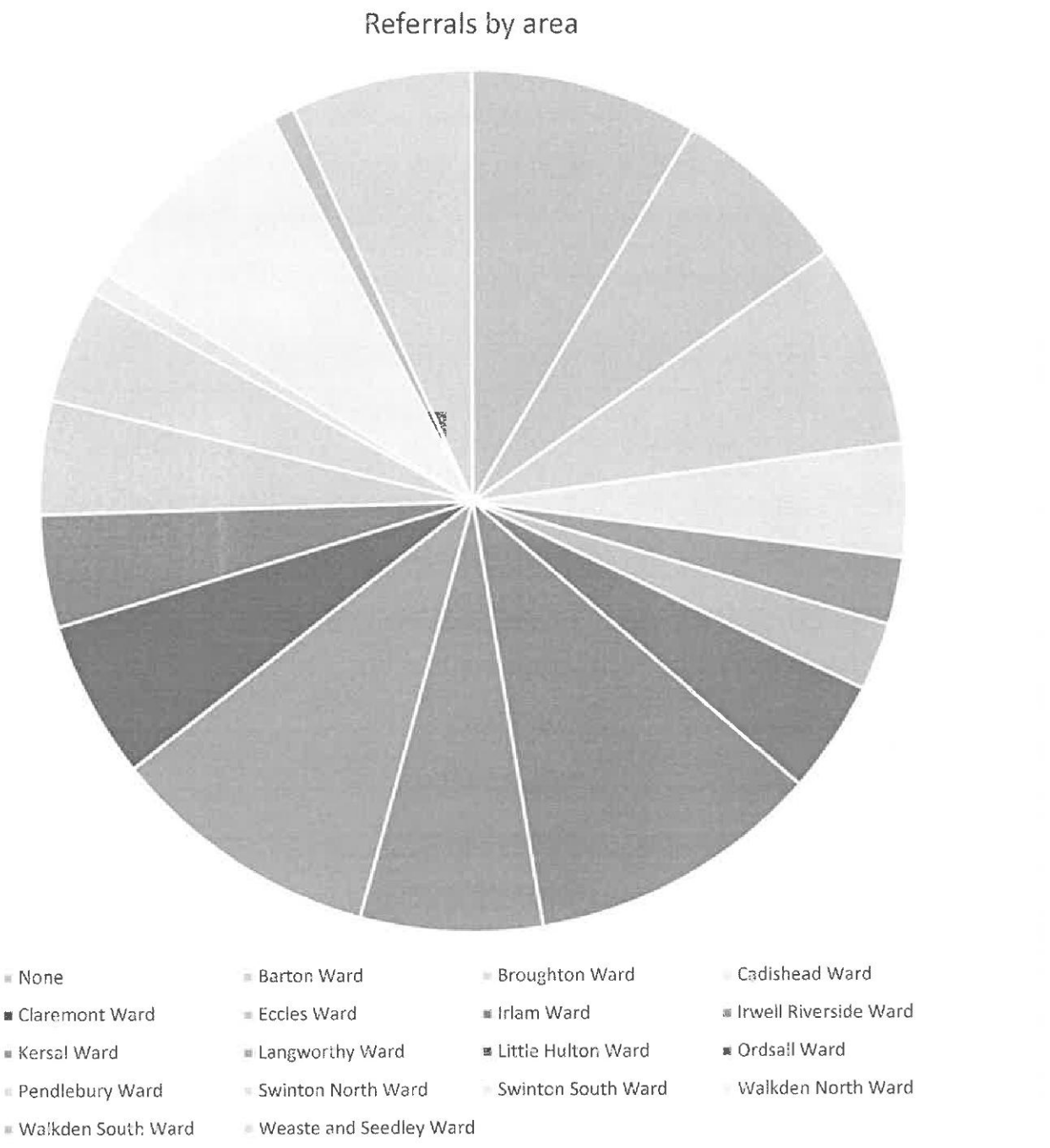
Start in Salford

Trustees' Annual Report

for the year ended 31st March 2021

Beneficiaries of our services

This year START have supported just under 600 people through all of our services and projects. These beneficiaries are from Salford and can be broken down as residing in the following areas:

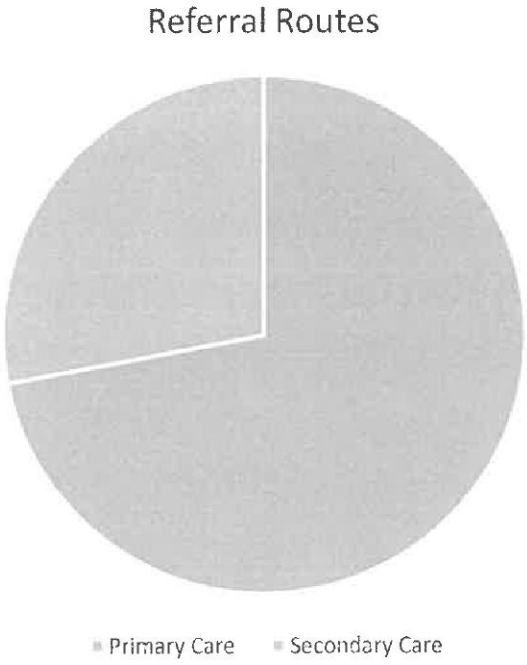


Start in Salford

Trustees' Annual Report

for the year ended 31st March 2021

People who have accessed START's services have come from the following referral routes:



START has developed a robust system to track the progress and outcomes of all of our services. This is driven by a centralised 'Hanlon' database system which captures all relevant client data including; attendance within sessions and personal achievements such as distance travelled towards outcomes since joining the project.

Our fully trained staff continue to collect data using a variety of quantitative and qualitative tools including:

Reported; 'member stories' which tell us the impact of interventions from the service users' perspective, using their own words and insight (see below example)

Observed; staff and family observations are recorded using templates to capture change and impact from the viewpoint of those closest to the service user. They often see changes which the service user may not recognise immediately

Measured; we use WEMWBS to provide us with an assessment of overall wellbeing and changes in wellbeing over time. The tool is used to provide a baseline and then repeated at intervals to determine impact. We also use a bespoke Wellbeing Wheel which measures change in 7 domains of life and the Five Ways to Wellbeing Questionnaire.

Monitored; session registers provide quantitative data to determine numbers participating

Start in Salford

Trustees' Annual Report

for the year ended 31st March 2021

Member Story;

'The group I was in are like a little family, that's how I see it... People are so accepting, you instantly feel part of something. There is an overwhelming feeling of love. Everyone says the same.'

The following account took place via Zoom between Michelle & Kevin:

'I have pretty much always worked in Warehousing- I was constantly running around, it was a very manual job.

I've had terrible problems with my feet- sometimes I was in so much pain after my shifts that I couldn't even touch the pedals when I was driving home. I was about 60 at the time, so about 2 and a half years ago.

I just woke up one day and couldn't go back in- I'd had enough. It was a big step to walk away.

I had low self esteem - I kept thinking is this it? I was in constant pain, I had arthritis and walking was very painful. I went off sick and the depression really started.

I used to enjoy walking around the local county parks but this became impossible.

My wife drinks constantly.

We've got three children, I've got a great relationship with them; they are my best friends. I go to festivals with them when we can.

We had a fire in the house about 7/8 years ago- we got moved. My wife's drinking stopped for a bit then but then it started again. I've tried to get her help but she doesn't want it. It's deteriorated to be as bad as ever now.

I like to bring myself to this little room, it's my quiet space away from it all. I feel like I'm on my own.

I grew up in Little Hulton in a flat with my Mum and Dad, it was new when they moved in, they were one of the first on the estate.

I had a great childhood, most of my friends are from around here. I've recently met up with an old friend from Primary School, she is a great support, her husband is unwell too.

I didn't do art at school and I've regretted that. I did subjects that I thought would get me a good job.

My first job was for an Engineering Company in an office, putting work out to the shop floor, keeping the records straight.

Then my Dad managed the Co-op and he got me a job at the Warehouse at Urmston. I was made redundant at 29, just as I'd got married. That was a blow but I found other jobs, mainly in Warehousing which is what I've done for the majority of my working life - right up to when I finished.

I've never really been one to socialise and make friends- I can isolate myself sometimes. I don't want to be bothered with anyone- it's just not for me.

We used to go on holiday and my wife was always making friends and chatting, I couldn't be doing.

I've not got many friends but the ones I do have are very important. Like Marie who I have reconnected with. I get on better with women than men, I don't know what it is. I think we are more likeminded, I'm not into football etc. it's not really for me. My Dad was very much like me too.

Going to START had made me get out more. I'm a bit more open to people - it's really helped me. Especially now I'm at college I don't feel like I'm an outsider. I have something to talk about.

START has opened me up to do different things - it's broken down some of my barriers, meeting all sorts of people.

I started off by doing a mini course making prints and then moved to drawing with Elaine, I improved my skills. I wouldn't be where I am today without Elaine. She doesn't push you but she makes suggestions that help you - she has brought out something in me.

The group I was in are like a little family, that's how I see it.

I've been in a number of different classes now, textiles with Lisa and photography with Jeni and every group has been amazing. People are so accepting, you instantly feel part of something. There is an overwhelming feeling of love. Everyone says the same.

I was originally seeing a counsellor through 6 Degrees. It was once I had finished work and my confidence was quite low. It sort of helped being able to talk about what was on my mind but my whole mental health changed when I came to START.

It has changed my life - and I don't say that lightly. It has changed my perception of myself and where I am in the world.

I want to volunteer there - to give something back but with lockdown that has been paused.

I've bought all sorts of art materials, pastels, acrylics, pencils so that I can do my practice at home. It's overtaken my life!

In September 2019 I went at Pendleton College to continue with my art but I didn't have the grades - so the next 12 months I spent getting my GCSE Maths and English.

When I could finally do my Diploma in Art it felt like I had begun to recreate me - I was doing the things I should have been doing when I was 16!

Through START I have been able to cover a lot of the groundwork. I said to Elaine that if it wasn't for her I wouldn't have thought about college... and Uni!

My college tutor had spoken to me about University - I was unsure at first, it is quite difficult financially as I've never claimed anything but I have decided that this is what I want to do and I will make it work. This is my journey now. I could never have dreamt of this when I woke up that morning 3 years ago too unwell to go to work - I never thought there could be a happy ending. Now there is so much more to come in my life.

I've been offered a place to do a BA Hons in Fine Art at both Bolton and Salford University. I need to get my UCAS points but I've already got 5 Distinctions, 2 Merits and a Pass so this shouldn't be a problem. I even got nominated as 'Student of the Week' this week by my tutors!

Once I have my qualifications I want to be back at START volunteering, even if it's cleaning up! It is there where I am in my happy place. It is a little oasis in a mad world.'

Financial review

The beginning of the year saw us entering unprecedented times with a rapidly changing environment, for both our finances and service delivery, due to the effects of the Covid-19 pandemic. The potential negative financial impact, as a result of an increased demand for our services against a possible decrease in income, necessitated a proactive and agile response.

We were fortunate that our funders stood by us, recognising the scale of the challenge and the importance of the vital services we provide. Many funders quickly made emergency funding available and allowed flexibility within existing grants to enable us to continue meeting the needs of those using our services.

Total income for the year was £923,814 (2020: £900,965) an increase of 2.5% on the prior year. Restricted income increased by 168.2% to £338,350 (2020: £126,159) mainly as a result of the targeting of specific Covid-19 recovery funding. Total expenditure for the year was £774,957 (2020: £800,208) a decrease of 3.2% on the prior year resulting in net income for the year of £148,857 (2020: £100,757).

As in previous years, our income was principally secured through the delivery of our service contract with Salford CCG (£489,746) accounting for 53% of total income in 2020/21. Remaining income was achieved through grants (£360,495), government CJRS 'furlough' support (£32,219), sessions and services (£20,717), donations (£16,199), trading activities (£3,770) and bank interest (£468).

Salford CCG continued to support our core Inspiring Minds programme and our Reach Out: Start to end Suicide project as well as providing funding towards the staffing of our pilot programme, Living Well. We were also able to secure continuation funding of £128,518 from **Salford CVS** for the Living Well programme to ensure its sustainability through to 2022.

For a third consecutive year we were successful in securing continuation funding of £45,000 from **Salford Third Sector Consortium** for our Wellbeing Matters project. We also received continuation funding from **Salford CVS** of £5,000 for our Captain Confidence project and £3,850 for our Short Breaks project.

Our Start+ project, now in its second year, received continuation funding of £53,885 from the **National Lottery Community Fund**. In addition, we received £5,000 from **Booth Charities** to support our provision for older people and £5,000 from **GMCVO** towards our Parking-It project, alongside grant funding for a number of smaller projects.

Finally, we were successful in securing specific funding to enable us to respond to the challenges presented by the pandemic. Grants were received from the **National Lottery Community Fund** (£45,589), **Salford City Council** (£20,000), **Salford CVS Recovery Fund** (£19,936), **Baring Foundation** (£12,000), **GMCA** (£10,000), **Clothworkers Foundation** (£1,500), **Salford CVS Crisis Fund** (£1,000) as well as several smaller grants.

We would like to express our gratitude to all of our funders for their support during this extremely challenging year and to sincerely thank our donors and fundraisers for their unceasing efforts.

At the end of the 2020/21 financial year, the charity remained in a good financial position, with total reserves of £515,907; of this £99,961 were restricted funds and £415,946 were unrestricted funds. At the balance sheet date, the tangible fixed assets of the charity were £260,504 representing the net book value of the freehold building, Brunswick House, which is mostly financed by a mortgage. The free reserves available at the year end were £112,946 including £26,183 invested in tangible fixed assets.

The next financial year will present challenges to the financial health of the organisation due to a forecast budget deficit. However, the trustees are confident that we have robust financial management in place, giving both trustees and management a clear understanding of the financial situation. Having reviewed the forecasts for the year and considered their effect on the operations of the charity, the trustees are confident that the organisation will remain stable and is a good going concern.

Reserves policy

At the end of the previous financial year, given the uncertainty brought about by the Covid-19 pandemic and its potentially long-lasting impact, the trustees revised the reserves policy to include designated reserves, within unrestricted funds.

Designated reserves are set aside by the trustees to fund future redundancy and potential closure costs. In deciding the level of designated funds - which equate to a minimum of three months of charitable expenditure plus redundancy provision - the trustees have taken into consideration what the charity's exposure would be to redundancy and/or restructure costs if the organisation's business model needed to change rapidly to ensure future sustainability.

Reserves are needed to meet the working capital requirements of the charity and the trustees evaluate the reserves position as part of the board's quarterly review of accounting information. The review is based on a 'financial dashboard' of turnover and cost analysis, budget vs actual analysis, financial activities for the year to date and projections to the year end.

This rolling review of year to date results enables the trustees and the Senior Management Team to consider the restricted, designated and free reserves with a view to determining their sufficiency and the impact of the forecast results on reserves held.

The trustees consider that this policy will ensure the provision of sufficient funds to enable the charity to respond to the rapidly changing environment and ensure that the delivery of the charity's activities, as well as its governance and support costs, are covered.

Plans for the future

START have been successful over previous years in securing a number of funding streams to diversify income and ensure the charity is not reliant on any one single large grant or contract, reducing the financial risk of the organisation. This has included securing large longer term grants and a number of short term small grants in addition to our CCG commissioned contract which includes both recurrent and non-recurrent income.

We have also increased our self-generated income through private and public sector partnerships; charging businesses for Mental Health Training, Mindfulness and Room Hire, in addition to the provision of creative sessions delivered in older people's care homes, churches and other community venues where groups pay START directly for delivery.

During the Covid-19 pandemic we have been extremely grateful to a number of large grant funders and Salford CCG who have guaranteed the continuation of their funding during this unprecedented time.

All of our self-generated business income has however ceased and, due to the uncertainty of when we will be able to resume activities and open up this income stream again, we have had to make some difficult decisions to ensure the sustainability of START. These have included furloughing some members of staff as part of the Government's Coronavirus Job Retention Scheme.

Despite the pandemic however, 2020-21 has seen START strengthening partnerships in the city to ensure that the organisation is placed at the centre of potential new investment opportunities for the future. This has meant investing significant time in the strategic development of the charity; with the Senior Management Team focusing on key initiatives and citywide priorities including the new Living Well model and the Social Prescribing programme, Wellbeing Matters, in order to ensure START plays an integral part and are therefore included within any future business cases for sustainable commissioned work.

We also continue to develop our innovations to address a number of key areas in Salford including the Reach Out Project with a focus on Suicide Prevention which has now been commissioned by Salford CCG and Captain Confidence to increase resilience in young people for which we continue to seek alternative funding opportunities to enable us to sustain the project following the end of grant funding.

Trustees also recognise the importance of nurturing our core services and will prioritise the reporting of our impact and outcomes to encourage discussions with Commissioners around future capacity and investment needs.

Structure, governance and management

Company status

The organisation is a charitable company limited by guarantee, incorporated on 9th June 1999 and registered as a charity on 11th January 2000.

The company was established under a memorandum of association which established the objects and powers of the charitable company and is governed under its articles of association. Any potential amendments which may need to be made are considered and recorded in the board minutes.

Trustees of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The total number of such guarantees at 31st March 2021 was 7 (2020: 7). The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

All trustees give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity are set out in note 2 to the accounts.

Organisational structure

During the year, as the organisation was tested by the pandemic, the Senior Management Team were able to demonstrate their strengths, skills and abilities, with each manager taking on new and additional responsibilities. As a result, a management re-structure was proposed and successfully implemented.

Former CEO, Bernadette Conlon, took on a new role as Charity President and official figurehead, working in partnership with the Senior Management Team and board of trustees to ensure cohesion and effective joint working. A scheme of delegation remains in place and the day to day strategic, operational and financial responsibility rests with the Senior Management Team overseen by Michelle Dennett as Charity Director.

The board of trustees are accountable for the governance of the organisation and have ultimate responsibility for the strategic management and direction of the charity which is reviewed on a quarterly basis at board meetings.

Prior to each quarterly board meeting, reports are prepared by the Senior Management Team covering their respective areas of responsibility. These are received by trustees in advance so that we are in a position, during the meeting, to discuss matters arising and request follow up actions. These meetings are recorded and minutes are held on file.

The Senior Management Team meet weekly to discuss operational issues and monthly to review financial reporting and operational strategy to ensure they are able to react swiftly to rapidly changing situations and funding availability.

Staff team meetings are held weekly to ensure that all staff have input into developments and to enable effective communication. The meetings moved to a remote schedule following lockdown. In general terms service users are

represented at all levels within the organisation. This ensures that all decisions are understood by the service users whilst also ensuring that their needs and requirements are understood and met whenever and wherever possible.

Recruitment and appointment of trustees

Every year, the board decide whether they need to actively recruit new trustees. In addition, if during the course of the year, any trustees announce their intention to resign the board decide whether they need to recruit new trustees to ensure that overall the skill set of the board remains adequate.

During 2021 the trustee recruitment process was reviewed and updated. Several methods are used in the recruitment of trustees. Ex-service user members and volunteers are recruited by applying internally. Other trustees are recruited from local business and professional organisations. Applications, including a completed skills matrix, are submitted and initially vetted by the Chair of trustees and the Charity President. Suitable applicants are invited to an initial meeting/interview to discuss the charity in general as well as what is expected of a trustee. If appropriate, applicants are invited to observe at the next board meeting after which the existing trustees vote on whether to approve their application. This system ensures the board has the right balance of skills and knowledge which enables first class governance of the organisation.

New trustees are formally voted on to the board at the beginning of the first board meeting they attend following the observation meeting. Joining the board is subject to receipt of satisfactory references and a basic DBS being obtained. New trustees must be in receipt of a basic DBS certificate before attending the next board meeting. Continued membership of the board is contingent on completing all mandatory safeguarding training within 3 months and all other mandatory training within 6 months.

Induction and training of trustees

During 2021 the trustee induction process was reviewed and updated. New trustees are provided with a comprehensive induction pack which briefs them on their legal obligations under charity and company law, explains the processes of the charity, provides information on how to arrange the mandatory training and outlines the conduct expected of trustees.

New trustees are required to arrange meetings with each member of the Senior Management Team in order to support their understanding of the specific role individual managers have within the organisation. They are also invited to attend a live session run by one of our service delivery team and to meet our members.

The Charity President is responsible for ensuring new trustees complete the induction process and will meet with the new trustee prior to the next board meeting to finalise and sign off their induction.

Related parties

Start in Salford (START) is an independent charity with one subsidiary undertaking, **Start Creative – Hand Crafted in Salford Ltd**, the purpose and activities of which are described below.

Start Creative's Purpose

In April 2012 START established a trading arm, in the form of Start Creative, a separate wholly owned subsidiary of the company. Start Creative strives to ensure that the natural resources of this country are sustainably managed for use in design, manufacture and sale of handcrafted items; for the social value of and by the vulnerable people of our communities.

Start Creative does this by offering work experience, volunteering and employment opportunities to community members whenever possible, generating investment for START's services and enhancing the lives of communities through positive experiences and regeneration of local environments.

The organisation has a Managing Director who runs a team of trained volunteers; Start Creative provides 'real life' commercial experience whilst continuing to develop confidence, self-esteem and aspiration in a familiar and supportive environment.

Any profits from Start Creative are re-invested in START to enhance and support the services we provide. The work of Start Creative is constantly reviewed to see what opportunities it can provide for our service users to help them find a pathway within their chosen life, but also to maximise any possible returns from commercial activities for the benefit of START.

Activities and the impact of Covid-19

This year Start Creative was deeply affected by the Covid-19 pandemic with its only member of staff being furloughed for much of the year. In September he was able to begin work on contracts again and has been operating under a flexible furlough arrangement to deliver on the grants and contracts which Start Creative have been able to work on within the restrictions. The furlough grant money has meant that financially they have been able to sustain the business.

Start Creative completed a building project for the new RHS garden in Worsley and although the restrictions meant that they were largely unable to engage with their volunteers through this process, as the restrictions were lifted, they were able to invite some of the volunteers to take part in specific limited activity on the building site. The building was a huge success and further work has been commissioned for the upcoming year. They were also able to finalise a 'pod' for the 'Make Space' in Salford, commissioned by Start Inspiring Minds, which will be used for engagement work in the shopping centre.

Start Creative also completed the CVS 'Salford Wood for Good' grant delivery which enabled the creation of wooden planters filled with spring bulbs which have been gifted to care homes across the city, in order to brighten up the lives of people who were isolated because of the pandemic. On completion of the project there were some excess spring bulbs which were able to be distributed to communities through food banks.

Although they have been unable to work directly with their volunteers, they have kept in touch with the team through various social media platforms and they are excited and keen to get back to projects when able to do so. The GMMHT have committed to 3 blocks of green wood delivery for 'arts for good health' for the upcoming year and Start Creative have designed a new system of delivery allowing them to engage with people outdoors and in a safe, socially distant manner.

Relationships with other organisations

START undertakes contracts and works in partnership with a number of external organisations in the delivery of services to Salford residents. They include; Salford Clinical Commissioning Group, Salford Royal Foundation Trust, Greater Manchester Mental Health Trust, Achieve Drug and Alcohol service, Salford Primary Care Networks, Salford City Council and many from the Voluntary, Community, Social Enterprise Sector including Salford CVS, Mind in Salford, Six Degrees, Salford Loaves & Fishes, Manchester City Mission & Revive.

Remuneration policy for key management personnel

The overall policy on remuneration within START is as follows:

- Trustees are voluntary and not remunerated. Out-of-pocket expenses paid to trustees are shown as part of the Financial Statements in note 2.
- Any salary increases proposed reflect the need to retain key staff and are recommended by the Senior Management Team and ultimately determined by the Charity Director.
- The salary package for the Charity President is determined by the board of trustees.
- We continually review staff benefits and have implemented an Income Protection policy via MetLife Group as well as the EAP employee assistance programme run via Peninsula, which is an additional Health and Wellbeing package for all employees.

Risk management

We continue to face a challenging financial environment where there is increasing difficulty in bridging the gap between rising demand for our services and our ability to achieve full cost recovery, which is vital to the health and sustainability of the charity. The Senior Management Team have developed a network of contacts, including commissioners and principals at a number of external organisations, so that we can continue to work in partnership in the delivery of services across Salford.

A risk management process has been put in place. A Risk Register is maintained detailing the major financial and other risks we face as a charity and the systems and processes in place to mitigate these risks. Identified risks are graded against their likelihood and impact. New risks identified are discussed monthly by the Senior Management Team who, where required, implement procedures designed to minimise or manage any potential impact on the charity should those risks materialise. At the date of this report there were 17 identified risks recorded on the Risk Register.

Management of risk is a standing agenda item at board meetings and the Risk Register is reviewed by the trustees on a quarterly basis. The addition of any newly identified risks are proposed by the Senior Management Team and agreed by the trustees where considered appropriate. The trustees are satisfied that systems are in place to mitigate their exposure to major risk.

Start in Salford

Trustees' Annual Report

for the year ended 31st March 2021

Statement of responsibilities of the trustees

The trustees (who are also directors of Start in Salford for the purposes of company law) are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the 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 these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the Charities SORP
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the 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
- 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

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Auditors

Community Accountancy Service Ltd were appointed as the charitable company's independent examiners during the year.

This report has been prepared in accordance with the provisions applicable to companies subject to the small companies' regime of the Companies Act 2006.

The trustees' annual report has been approved by the trustees on 27th October 2021 and signed on their behalf by

Sue McAndrew

Chair

Independent examiner's report to the trustees of Start in Salford

I report on the accounts of the company for the year ended 31st March 2021, which are set out on pages 19 to 32.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity is required by company law to prepare accrued accounts and I am qualified to undertake the examination by being a qualified member of The Association of Chartered Certified Accountants.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act ;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006, ; and
- with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

AM King FCCA A.M.King
Community Accountancy Service Ltd
The Grange, Pilgrim Drive, Beswick, Manchester, M11 3TQ

Date: 27th October 2021

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31st MARCH 2021
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)

	Further Details	Unrestricted Funds £	Restricted Funds £	Total Funds Year Ended 31 March 2021 £	Total Funds Year Ended 31 March 2020 £
Income from:					
Donations and legacies	(3)	16,199	-	16,199	23,561
Charitable Activities	(4)	563,327	338,350	901,677	866,280
Other Trading Activities	(5)	3,770	-	3,770	10,411
Investment Income	(6)	468	-	468	713
Other Income		1,700	-	1,700	-
Total		585,464	338,350	923,814	900,965
Expenditure on:					
Charitable Activities	(7)	535,291	239,666	774,957	800,208
Total		535,291	239,666	774,957	800,208
Net income/(expenditure)		50,173	98,684	148,857	100,757
Transfers between funds	(17)	(500)	500	-	-
Other recognised gains/(losses):					
Other gains/(losses)		-	-	-	2,150
Net movement in funds		49,673	99,184	148,857	102,907
Reconciliation of funds					
Total funds brought forward	(17)	366,273	777	367,050	264,143
Total funds carried forward	(17)	415,946	99,961	515,907	367,050

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

The notes on pages 22 to 32 form part of these accounts.

BALANCE SHEET AS AT 31st MARCH 2021

	Notes	2021 £	2020 £
Fixed assets:			
Tangible assets	(12)	260,504	267,184
Total fixed assets		260,504	267,184
Current assets:			
Debtors	(13)	17,785	30,616
Cash at Bank & in Hand		535,154	398,695
Total current assets		552,939	429,311
Liabilities:			
Creditors: Amounts falling due within one year	(14)	75,380	95,010
Net current assets or liabilities		477,559	334,301
Total assets less current liabilities		738,063	601,485
Creditors: Amounts falling due after more than one year		(222,156)	(234,435)
Total net assets or liabilities		515,907	367,050
The funds of the charity:			
Restricted income funds	(17)	99,961	777
Unrestricted income funds	(17)	415,946	366,273
Total charity funds		515,907	367,050

For the period in question the company was entitled to the exemption conferred by section 477 of the Companies Act 2006, and that no notice has been deposited under section 476 in relation to its accounts for the financial year; and the directors acknowledge their responsibilities for:
- complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Approved by the trustees on 27th October 2021

Sue McAndrew Chair

The notes on pages 22 to 32 form part of these accounts.

Statement of Cash Flows for the year ending 31st March 2021

	Year Ended 31 March 2021 £	Year Ended 31 March 2020 £
Net cash used in operating activities	148,270	114,941
Cash flows from investment activities:		
Interest	468	713
Cash flows from financing activities:		
Repayment of borrowing	(12,279)	(11,623)
Net cash provided by investing activities	(11,811)	(10,910)
Increase/(decrease) in cash and cash equivalents during the year	136,459	104,031
Cash and cash equivalents brought forward	398,695	294,664
Cash and cash equivalents carried forward	**535,154**	**398,695**

Notes to the accounts

1. Accounting policies

(a) Basis of preparation and assessment of going concern

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern. The trustees have made no key judgements which have a significant effect on the accounts.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next reporting period.

(b) Funds structure

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed. There are 16 restricted funds.

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose.

Further details of each fund are disclosed in note 17.

(c) Income recognition

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

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank. Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

(d) Expenditure Recognition

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 settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note (f) below.

(e) Irrecoverable VAT

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

(f) Allocation of support and governance costs

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to independent examination and legal fees together with an apportionment of overhead and support costs.

Governance costs and support costs relating to charitable activities have been apportioned based on type of expense. The allocation of support and governance costs is analysed in note 9.

(g) Costs of raising funds

The charity does not consider any of its costs to be those of raising funds.

(h) Charitable Activities

Costs of charitable activities include governance costs and an apportionment of support costs as shown in note 7.

(i) Tangible fixed assets and depreciation
All assets costing more than £1,000 are capitalised and valued at historical cost. Depreciation is charged on the following basis:

Software	20% on cost
Computer and Office Equipment	25% on cost
Freehold Building	2% on cost

(j) Realised gains and losses
All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and their opening carrying value or their purchase value if acquired subsequent to the first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the year end and their varying value. Realised and unrealised investment gains and losses are combined in the Statement of Financial Activities.

(k) Pensions
Employees of the charity are entitled to join a defined contribution "money purchase" scheme. The charity's contribution is restricted to the contributions disclosed in note 10. There were outstanding contributions of £nil at the year end (2019: £nil). The costs of the defined contribution scheme are included within support and governance costs and allocated to the funds of the charity using the methodology set out in note 9.
The money purchase plan is managed by Friends Life Group Limited (part of Aviva plc.) and the plan invests the contributions made by the employee and employer in an investment fund to build up over the term of the plan which is then converted into a pension upon the employee's normal retirement year age when eligible for a state pension. The total expense ratio of the plan is 1.00% and this is deducted from the investment fund annually. The charity has no liability beyond making its contributions and paying across the deductions for the employees' contributions.

(l) Debtors
Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

(m) Creditors and provisions
Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

(n) Operating leases
Operating leases are leases in which the title to the assets, and the risks and rewards of ownership, remain with the lessor. Rental charges are charged on a straight line basis over the term of the lease.

(o) Cash at bank and in hand
Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2. Related party transactions and trustees' expenses and remuneration
The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2020: £nil). Expenses paid to the trustees in the year totalled £nil (2020: £nil).
There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.
No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity, including guarantees, during the year (2020: nil).
One trustee gave unconditional donations of £75 during the year (2020: £nil).

3. Donations and Legacies

	Unrestricted Year Ended 31 March 2021	Restricted Year Ended 31 March 2021	Total Funds Year Ended 31 March 2021	Total Funds Year Ended 31 March 2020
	£	£	£	£
Donations	16,199	-	16,199	23,561
	16,199	-	16,199	23,561
Previous reporting period	23,561	-	23,561	

4. Income from charitable activities

	Unrestricted Year Ended 31 March 2021	Restricted Year Ended 31 March 2021	Total Funds Year Ended 31 March 2021	Total Funds Year Ended 31 March 2020
	£	£	£	£
Covid 19 Response				
Baring Foundation	-	12,000	12,000	-
HMRC CVJRS	21,183	-	21,183	-
Lottery Community Fund	-	45,589	45,589	-
Clothworkers Foundation	-	1,500	1,500	-
Salford CVS - Crisis Grants	-	1,000	1,000	-
Salford CVS - Covid Recovery Fund	-	19,936	19,936	-
Salford City Council	20,000	-	20,000	-
Salford City Council - Windows	-	1,758	1,758	-
GMCA	-	10,000	10,000	-
Worsley Rotary Club	-	500	500	-
Groundwork - Tesco Bags of Help	-	500	500	-
Salford Primary Care Together	-	958	958	-
	41,183	93,741	134,924	-
Inspiring Minds				
Salford CCG	385,271	-	385,271	375,357
Greater Manchester Mental Health	-	-	-	2,120
Salford CCG - MHSG	24,420	-	24,420	23,176
Salford CVS - Volunteer Week	500	-	500	500
Workers' Educational Association - ESF	-	-	-	4,922
Other Income	11,652	-	11,652	24,217
	421,843	-	421,843	430,292
Over 50's				
Big Lottery - Creativity in Care Project	-	-	-	53,691
Other Income	-	-	-	12,304
	-	-	-	65,995
Innovation Projects				
Big Lottery - Start+	-	53,886	53,886	57,550
Salford CCG - Living Well	-	52,855	52,855	-
Salford CVS - Short Breaks	-	3,850	3,850	5,000
Salford CVS - Captain Confidence	5,000	-	5,000	45,002
Salford CCG - Start Forward	-	-	-	52,855
Salford CCG - Reach Out	27,200	-	27,200	15,867
Salford CVS - Achieve Recovery Asset Fund	-	-	-	15,000
Salford CVS - Living Well	-	128,518	128,518	46,454
The Booth Charities	5,000	-	5,000	-
Awards for All	-	-	-	9,917
HMRC CVJRS	11,036	-	11,036	-
Greater Manchester Mental Health - Dragons Den	-	-	-	7,500
GMCVO	-	5,000	5,000	-
Salford Royal NHS Foundation Trust	-	-	-	49,998
The Third Sector Consortium - Wellbeing Matters	45,000	-	45,000	38,244
Mind in Salford	-	500	500	2,048
Other Income	7,065	-	7,065	24,558
	100,301	244,609	344,910	369,993
Total Income from charitable activities	563,327	338,350	901,677	866,280
Previous reporting period	740,122	126,158	866,280	

4. Income from charitable activities continued

Previous reporting period

	Unrestricted Year Ended 31 March 2020 £	Restricted Year Ended 31 March 2020 £	Total Funds Year Ended 31 March 2020 £
Inspiring Minds			
Salford CCG	375,357	-	375,357
Greater Manchester Mental Health	2,120	-	2,120
Salford CCG - MHSG	23,176	-	23,176
Salford CVS - Volunteer Week	500	-	500
Workers' Educational Association - ESF	4,922	-	4,922
Other Income	24,217	-	24,217
	430,292	-	430,292
Over 50's			
Big Lottery - Creativity in Care Project	-	53,691	53,691
Other Income	12,304	-	12,304
	12,304	53,691	65,995
Innovation Projects			
Big Lottery - Start+	-	57,550	57,550
Salford CVS - Short Breaks	-	5,000	5,000
Salford CVS - Captain Confidence	45,002	-	45,002
Salford CVS - Impact Fund	-	-	-
Salford CCG - Start Forward	52,855	-	52,855
Salford CCG - Reach Out	15,867	-	15,867
Salford CVS - Achieve Recovery Asset Fund	15,000	-	15,000
Salford CVS - Start Living Well	46,454	-	46,454
Awards for All	-	9,917	9,917
Greater Manchester Mental Health - Dragons Den	7,500	-	7,500
Salford Royal NHS Foundation Trust	49,998	-	49,998
The Third Sector Consortium - Wellbeing Matters	38,244	-	38,244
Mind in Salford	2,048	-	2,048
Other Income	24,558	-	24,558
	297,526	72,467	369,993
Total Income from charitable activities	740,122	126,158	866,280

5. Income from other trading activities

	Unrestricted Year Ended 31 March 2021 £	Restricted Year Ended 31 March 2021 £	Total Funds Year Ended 31 March 2021 £	Total Funds Year Ended 31 March 2020 £
Room hire	615	-	615	6,058
Other Income	3,155	-	3,155	4,353
	3,770	-	3,770	10,411
Previous reporting period	10,411	-	10,411	

6. Investment Income

	Unrestricted Year Ended 31 March 2021 £	Restricted Year Ended 31 March 2021 £	Total Funds Year Ended 31 March 2021 £	Total Funds Year Ended 31 March 2020 £
Bank Interest	468	-	468	713
	468	-	468	713
Previous reporting period	713	-	713	

7. Expenditure

	Health & Wellbeing Activities	Year Ended 31 March 2021	Year Ended 31 March 2020
	£	£	£
Expenditure on charitable activities:			
Events	-	-	142
Art Materials & Equipment	11,198	11,198	16,609
Delivery Costs	12,842	12,842	22,960
Living Well Delivery	18,056	18,056	20,326
Refurbishment	22,175	22,175	21,005
Advertising and marketing	309	309	348
Employment Costs	551,565	551,565	535,118
Sessional Artists	1,332	1,332	31,213
Covid 19 Response	14,593	14,593	-
DBS Costs	583	583	390
Monitoring & Evaluation	3,250	3,250	2,500
Training	1,319	1,319	720
Housekeeping	13,351	13,351	12,600
Security	747	747	747
Vending Expense	846	846	679
Mortgage Interest	9,796	9,796	10,043
Bank Charges	513	513	676
Travel Expenses	574	574	3,272
Volunteer Expenses	360	360	2,111
Rates and Water	6,744	6,744	6,386
Room Hire	-	-	588
Heat and Light	11,271	11,271	12,759
Subscriptions	144	144	144
IT Maintenance	7,973	7,973	8,999
Cleaning & Waste Disposal	981	981	917
Telephone	12,875	12,875	13,468
Repairs and Maintenance	30,958	30,958	30,708
Insurance	12,875	12,875	11,589
Governance Costs	5,518	5,518	6,244
Post, Printing & Stationery	11,797	11,797	12,633
Depreciation	6,680	6,680	9,559
General Contingency & Miscellaneous	3,732	3,732	4,755
	774,957	774,957	800,208

Restricted Funds	239,666	168,841
Unrestricted Funds	535,291	631,367
	774,957	800,208

8. Analysis of expenditure on charitable activities

	Inspiring Minds	Covid 19 Response	Innovation Projects	Year Ended 31 March 2021	Year Ended 31 March 2020
	£	£	£	£	£
Staff Costs	189,102	50,322	189,480	428,904	368,585
Project Administration	3,815	-	6,126	9,941	8,837
Project Costs	4,816	36,632	39,885	81,333	119,360
Governance Costs (see note 9)	4,293	204	1,021	5,518	5,644
Support Costs (see note 9)	193,950	9,195	46,116	249,261	297,782
	395,976	96,353	282,628	774,957	800,208

Previous reporting period

	Inspiring Minds	Over 50's	Innovation Projects	Year Ended 31 March 2020
	£	£	£	£
Staff Costs	182,960	66,485	119,140	368,585
Administration	3,237	1,000	4,600	8,837
Project Costs	20,378	16,917	82,065	119,360
Governance Costs (see note 9)	2,803	430	2,411	5,644
Support Costs (see note 9)	147,913	22,686	127,183	297,782
	357,291	107,518	335,399	800,208

9. Allocation of governance and support costs

The breakdown of support costs and how these were allocated between governance and other support costs is shown below:

	General Support	Governance	Total	Basis of apportionment
Depreciation	6,680	-	6,680	all costs are support costs
Employment Costs	122,661	-	122,661	percentage of income
Office Costs	119,920	-	119,920	percentage of income
Accountancy Fees	-	1,320	1,320	all costs are governance costs
Legal & Professional Fees	-	4,198	4,198	all costs are governance costs
	249,261	5,518	254,779	

10. Analysis of staff costs

	Year Ended 31 March 2021	Year Ended 31 March 2020
	£	£
Wages and Salaries	484,603	452,390
Holiday Pay Accrual	1,482	3,161
Childcare Vouchers	4,374	6,322
Social Security Costs	36,704	35,835
Pension Costs	24,402	37,410
	551,565	535,118
Charitable activities	428,904	368,585
Support costs	122,661	166,533
	551,565	535,118

The average number of employees during the year was 22 (previous year: 22).
The average full time equivalent number of staff employed during the period was 17.9 (previous year: 16.1).
The charity considers its key management personnel comprises the trustees and senior management team. The total employment benefits, including employer pension contributions of the key management personnel were £191,257 (previous year: £191,855). No employee has benefits in excess of £60,000 (previous year: none).

11. Net income/(expenditure) for the year

This is stated after charging/(crediting):

	Year Ended 31 March 2021	Year Ended 31 March 2020
	£	£
Depreciation	6,680	9,559
Interest Payable	9,796	10,043
Operating Lease Rentals:		
Water Heating System	-	979
Vending Machine	619	-
Telephone System	1,928	1,928
Photocopier	2,013	2,061
Independent Examination Fees	1,320	1,440

12. Tangible Fixed Assets

	Freehold Building	Office Equipment	Computer Equipment	Total
Cost	£	£	£	£
At 1 April 2020	333,980	20,375	14,400	368,755
Additions	-	-	-	-
Eliminated on Disposals	-	-	-	-
At 31 March 2021	333,980	20,375	14,400	368,755
Depreciation				
At 1 April 2020	66,796	20,375	14,400	101,571
Charge for Year	6,680	-	-	6,680
Eliminated on Disposals	-	-	-	-
At 31 March 2021	73,476	20,375	14,400	108,251
NET BOOK VALUE				
At 31 March 2021	260,504	-	-	260,504
At 31 March 2020	267,184	-	-	267,184

13. Analysis of debtors

	2021	2020
	£	£
Balance due from subsidiary	7,647	7,647
Other debtors	3,096	17,275
Prepayments	7,042	5,694
	17,785	30,616

Debtors and prepayments related to restricted funds £650 (2020: £nil) and unrestricted funds £17,135 (2020: £30,616).

14. Creditors: amounts falling due within one year

	2021	2020
	£	£
Bank loan	12,166	11,690
Creditors	47,324	27,179
Short-term compensated absences (holiday pay)	1,482	3,161
Other creditors and accruals	3,854	37,631
Deferred income	-	7,396
Taxation and social security costs	10,554	7,953
	75,380	95,010

15. Deferred income

Deferred income comprises fees received in advance.

Balance as at 1 April 2020	7,396
Amount released to income earned from charitable activities	(7,396)
Amount deferred in year	-
Balance at 31 March 2021	-

16. Creditors: amounts falling due after more than one year

	2021	2020
	£	£
Secured bank loan	222,156	234,435
	222,156	234,435
Repayable after more than 5 years by instalments	168,348	182,746

17. Analysis of charitable funds

Analysis of movements in unrestricted funds

	Balance at 1 April 2020	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2021
	£	£	£	£	£
General Fund	81,273	585,464	(535,291)	(18,500)	112,946
Designated Funds	285,000	-	-	18,000	303,000
	366,273	585,464	(535,291)	(500)	415,946

Previous reporting period

	Balance at 1 April 2019	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2020
	£	£	£	£	£
General Fund	221,144	776,957	(631,367)	(285,461)	81,273
Designated Funds	-	-		285,000	285,000
	221,144	776,957	(631,367)	(461)	366,273

Name of unrestricted fund:	Description, nature and purpose of the fund
General Fund	The "free reserves"
Designated Funds	For future redundancy and closure costs

17. Analysis of charitable funds

Analysis of movements in restricted funds

	Balance at 1 April 2020	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2021
	£	£	£	£	£
Covid 19 Response					
Baring Foundation	-	12,000	(12,000)	-	-
Lottery Community Fund	-	45,589	(45,589)	-	-
Clothworkers Foundation	-	1,500	(1,500)	-	-
Salford CVS - Crisis Grants	-	1,000	(1,000)	-	-
Salford CVS - Covid Recovery Fund	-	19,936	(4,733)	-	15,203
Salford City Council - Windows	-	1,758	(1,758)	-	-
GMCA	-	10,000	(10,000)	-	-
Worsley Rotary Club	-	500	(500)	-	-
Groundwork - Tesco Bags of Help	-	500	(500)	-	-
Salford Primary Care Together	-	958	(958)	-	-
	-	93,741	(78,538)	-	15,203
Innovation Projects					
Big Lottery - Start+	(465)	53,886	(51,310)	-	2,111
Salford CCG - Living Well	-	52,855	(52,855)	-	-
Salford CVS - Living Well	-	128,518	(50,897)	500	78,121
Salford CVS - Short Breaks	1,242	3,850	(3,383)	-	1,709
GMCVO	-	5,000	(2,183)	-	2,817
Mind in Salford	-	500	(500)	-	-
	777	244,609	(161,128)	500	84,758
Total	777	338,350	(239,666)	500	99,961

Previous reporting period

	Balance at 1 April 2019	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2020
	£	£	£	£	£
Over 50's					
Big Lottery - Creativity in Care Project	42,999	53,691	(97,151)	461	-
	42,999	53,691	(97,151)	461	-
Innovation Projects					
Big Lottery - Start+	-	57,550	(58,015)	-	(465)
Awards for All	-	9,917	(9,917)	-	-
Salford CVS - Short Breaks	-	5,000	(3,758)	-	1,242
	-	72,467	(71,690)	-	777
Total	42,999	126,158	(168,841)	461	777

17. Analysis of charitable funds

Name of restricted fund:	Description, nature and purpose of the fund
Covid 19 Response	
Baring Foundation	To respond to challenges presented by the pandemic
Lottery Community Fund	To respond to challenges presented by the pandemic
Clothworkers Foundation	To respond to challenges presented by the pandemic
Salford CVS - Crisis Grants	To respond to challenges presented by the pandemic
Salford CVS - Covid Recovery Fund	To respond to challenges presented by the pandemic
Salford City Council - Windows	To respond to challenges presented by the pandemic
GMCA	To respond to challenges presented by the pandemic
Worsley Rotary Club	To respond to challenges presented by the pandemic
Groundwork - Tesco Bags of Help	To respond to challenges presented by the pandemic
Salford Primary Care Together	To respond to challenges presented by the pandemic
Innovation Projects	
Big Lottery - Start+	Funding to work within the community with those hard to reach
Salford CCG - Living Well	For the Living Well pilot programme
Salford CVS - Living Well	For the Living Well pilot programme
Salford CVS - Short Breaks	for the "Short Breaks" project
GMCVO	for the "Parking It" project
Mind in Salford	For the Living Well pilot programme

18. Analysis of net assets between funds

	Unrestricted funds	Designated funds	Restricted funds	Total 2021
	£	£	£	£
Tangible fixed assets	260,504	-	-	260,504
Cash at bank and in hand	124,382	303,000	107,772	535,154
Other net current assets/(liabilities)	(49,784)	-	(7,811)	(57,595)
Creditors of more than one year	(222,156)	-	-	(222,156)
Total	112,946	303,000	99,961	515,907

Previous reporting period

	Unrestricted funds	Designated funds	Restricted funds	Total 2019
	£	£	£	£
Tangible fixed assets	267,184	-	-	267,184
Cash at bank and in hand	112,714	285,000	981	398,695
Other net current assets/(liabilities)	(64,190)	-	(204)	(64,394)
Creditors of more than one year	(234,435)	-	-	(234,435)
Total	81,273	285,000	777	367,050

19. Financial Instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised on a transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at an amortised cost using the effective interest method.

Financial instruments measured at amortised cost comprise the loan financing provided by Unity Trust bank to the charity.

	2021	2020
	£	£
Loan payable falling due within one year	12,166	11,690
Loan payable falling due in more than one year but in less than five years	53,808	51,689
Loan payable falling due after five years	168,348	182,746
	234,322	246,125

The loan financing is a mortgage with a fixed interest rate to purchase Brunswick House, 62 Broad Street, Salford, M6 5BY and the loan is secured on the property. The loan is repaid on a capital and interest basis, by regular monthly payments, over a repayment profile of 25 years. The loan represents 90% (2020: 92%) of the book value of the property.

20. Reconciliation of net movement in funds to net cash flow from operating activities

	Year Ended 31 March 2021	Year Ended 31 March 2020
	£	£
Net movement in funds	148,857	102,907
Add back depreciation	6,680	9,559
Deduct investment income	(468)	(713)
Decrease/(increase) in debtors	12,831	2,807
Increase/(decrease) in creditors	(19,630)	381
Net cash used in operating activities	148,270	114,941

21. Government grants

The government grants recognised in the accounts were as follows:

	Year Ended 31 March 2021	Year Ended 31 March 2020
	£	£
Salford CCG	489,746	467,255
HMRC CVJRS	32,219	-
	521,965	467,255

There were no unfulfilled conditions and contingencies attached to the grants.

22. Subsidiary Undertaking

The charity has one subsidiary - Start Creative, a company limited by guarantee, company number 07988221.

Transactions in the period comprised:

	2021	2020
	£	£
Balance owed by/(to) the subsidiary at the period end	7,647	7,647

23. Corporation Tax

The charity is exempt from tax on income and gains falling within Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

24. Operating Lease Commitments

The charity's total future minimum lease payments under non-cancellable operating leases is as follows:

	2021	2020
	£	£
Less than one year	4,560	4,738
One to five years	5,088	9,870
	9,648	14,608