

Company number: 03785437

Charity Number: 1078837

START in Salford

Report and financial statements

For the year ended 31st March 2022

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	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

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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

Start in Salford

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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.

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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 successfully 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

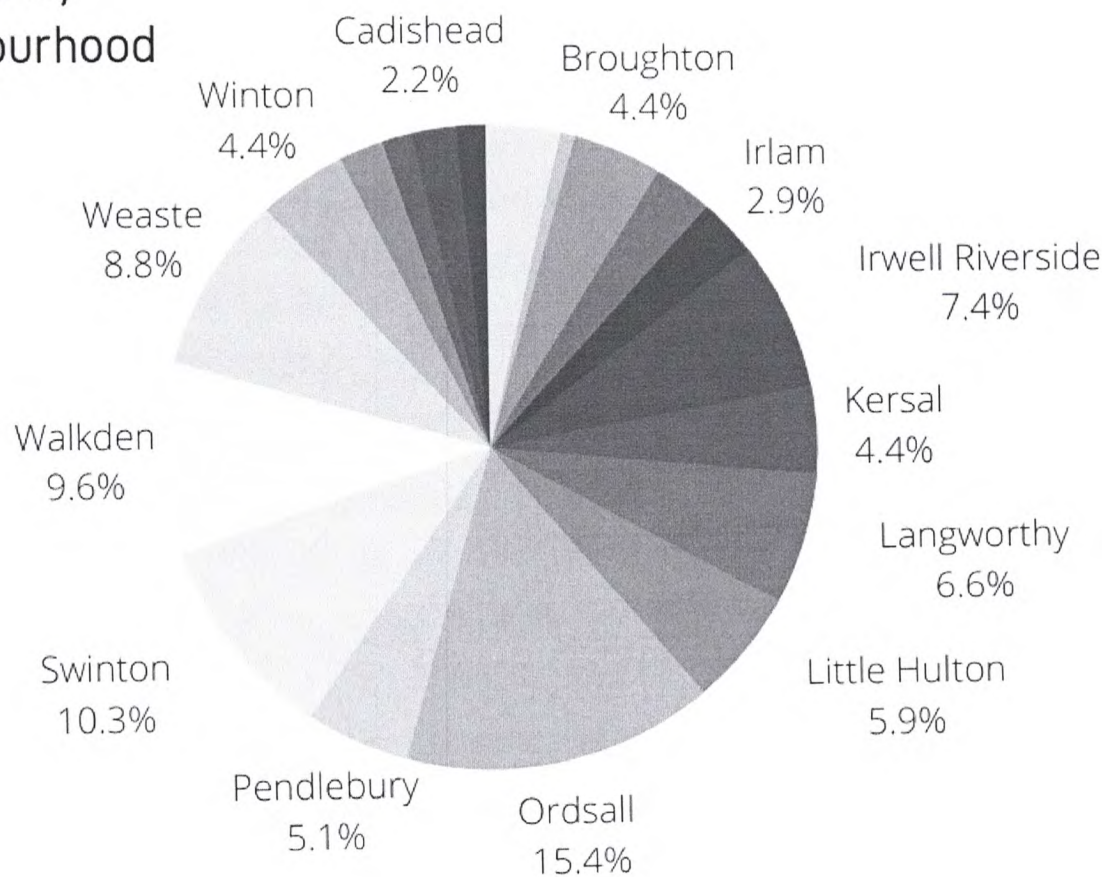
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Trustees’ Annual Report for the year ended 31st March 2022

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:

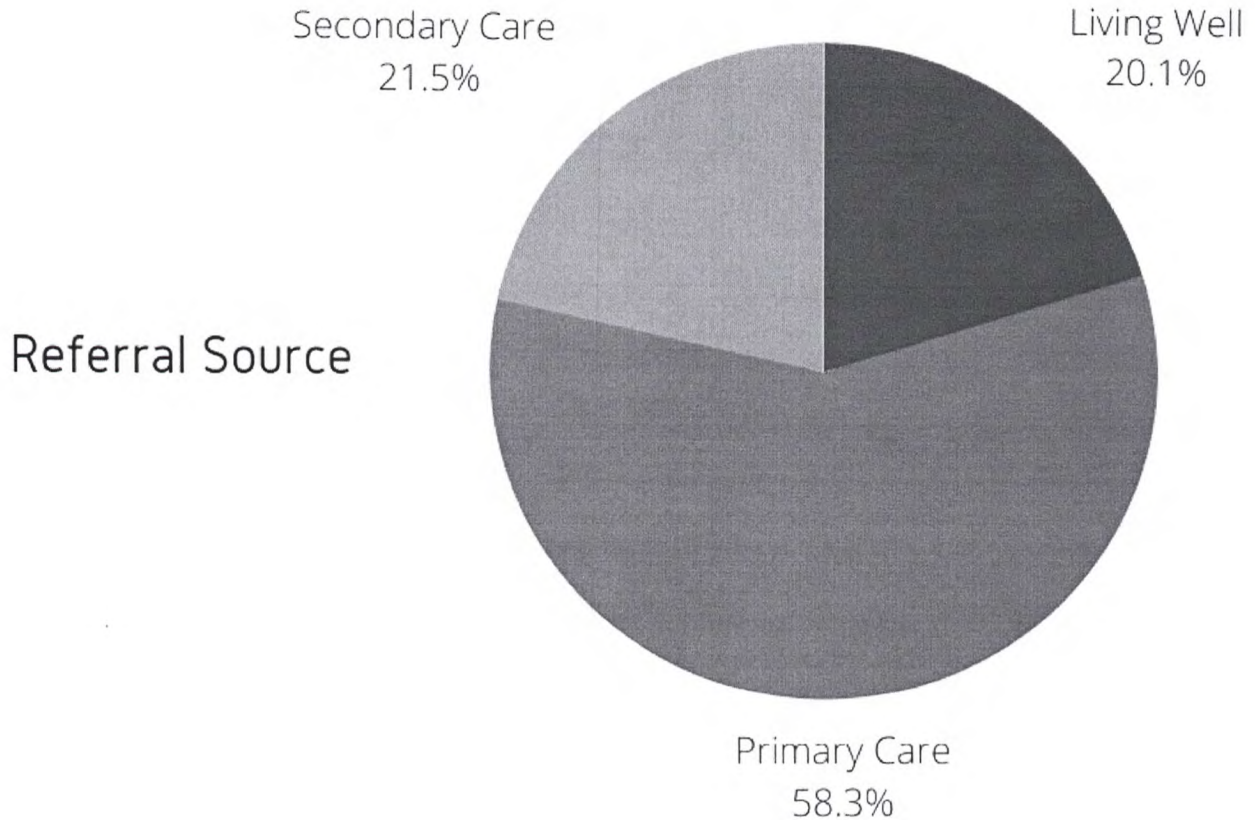
Referral by
neighbourhood



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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.'

Start in Salford

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

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**.

Start in Salford

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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.

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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.

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

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.

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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.

Start in Salford

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

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.

Start in Salford

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

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		<u>253,824</u>	<u>260,504</u>
Current assets:			
Debtors	(13)	22,171	17,785
Cash at Bank & in Hand		661,176	535,154
Total current assets		<u>683,347</u>	<u>552,939</u>
Liabilities:			
Creditors: Amounts falling due within one year	(14)	127,563	75,380
Net current assets or liabilities		<u>555,784</u>	<u>477,559</u>
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		<u>600,231</u>	<u>515,907</u>
The funds of the charity:			
Restricted income funds	(17)	88,788	99,961
Unrestricted income funds	(17)	511,443	415,946
Total charity funds		<u>600,231</u>	<u>515,907</u>

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	-
	<u>15,648</u>	<u>-</u>	<u>15,648</u>	<u>16,199</u>

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
	<u>16,199</u>	<u>-</u>	<u>16,199</u>

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
	<u>41,183</u>	<u>93,741</u>	<u>134,924</u>
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
	<u>421,843</u>	<u>-</u>	<u>421,843</u>
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
	<u>100,301</u>	<u>244,609</u>	<u>344,910</u>
Total Income from charitable activities	<u>563,327</u>	<u>338,350</u>	<u>901,677</u>

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
	<u>9,551</u>	<u>-</u>	<u>9,551</u>	<u>3,770</u>

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
	<u>3,770</u>	<u>-</u>	<u>3,770</u>

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
	<u>148</u>	<u>-</u>	<u>148</u>	<u>468</u>

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
	<u>468</u>	<u>-</u>	<u>468</u>

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
	<u>831,344</u>	<u>831,344</u>	<u>774,957</u>
Restricted Funds		383,794	168,841
Unrestricted Funds		<u>447,550</u>	<u>606,116</u>
		<u>831,344</u>	<u>774,957</u>

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
	<u>404,453</u>	<u>16,666</u>	<u>54,611</u>	<u>355,614</u>	<u>831,344</u>	<u>774,957</u>

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
	<u>395,976</u>	<u>96,353</u>	<u>282,628</u>	<u>774,957</u>

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
	<u>223,939</u>	<u>5,653</u>	<u>229,592</u>	

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
	<u>249,261</u>	<u>5,518</u>	<u>254,779</u>	

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
	<u>634,765</u>	<u>551,565</u>
Charitable activities	539,644	428,904
Support costs	<u>95,121</u>	<u>122,661</u>
	<u>634,765</u>	<u>551,565</u>

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	<u>1,320</u>	<u>1,320</u>

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	<u>333,980</u>	<u>20,375</u>	<u>14,400</u>	<u>368,755</u>
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	<u>80,156</u>	<u>20,375</u>	<u>14,400</u>	<u>114,931</u>
NET BOOK VALUE				
At 31 March 2022	<u>253,824</u>	<u>-</u>	<u>-</u>	<u>253,824</u>
At 31 March 2021	<u>260,504</u>	<u>-</u>	<u>-</u>	<u>260,504</u>

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
	<u>22,171</u>	<u>17,785</u>

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
	<u>127,563</u>	<u>75,380</u>

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	<u>28,812</u>

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

	2022	2021
	£	£
Secured bank loan	209,377	222,156
	<u>209,377</u>	<u>222,156</u>
Repayable after more than 5 years by instalments	174,787	168,348
	<u>174,787</u>	<u>168,348</u>

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
	<u>415,946</u>	<u>543,047</u>	<u>(447,550)</u>	<u>-</u>	<u>511,443</u>

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
	<u>366,273</u>	<u>585,464</u>	<u>(535,291)</u>	<u>(500)</u>	<u>415,946</u>

Name of unrestricted fund:

General Fund

Designated Funds

Description, nature and purpose of the fund

The "free reserves"

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:

Covid 19 Response

Salford CVS - Covid Recovery Fund

Reach Out

CRH Charitable Trust

DHSC

Salford City Council

Salford CVS

Innovation Projects

Big Lottery - Start Plus

Salford CCG - Waiting List Initiative

Salford CCG - Living Well

Salford CCG - Writing to Heal

Salford CVS - Living Well

Trafford CCG - Living Well

Salford CVS - Short Breaks

GMCVO

The Third Sector Consortium - Wellbeing Matters

Mind in Salford - Living Well

Description, nature and purpose of the fund

to respond to challenges presented by the pandemic

for the Reach out project peer to peer support group

for the Reach out project suicide prevention

for the Reach out project to end suicide

for the Reach out project suicide prevention

funding to work within the community with those hard to reach

for the waiting list initiative

For the Living Well pilot programme

for the Fiction as Therapy project

for the Living Well pilot programme

for two full-time recovery workers

for the "Short Breaks" project

for the "Parking It" project

for the Wellbeing Matters programme

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
	<u>222,042</u>	<u>234,322</u>

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	-
	<u>604,523</u>	<u>521,965</u>

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	<u>7,647</u>	<u>7,647</u>

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
	<u>7,894</u>	<u>9,648</u>

Lease payments during the year comprise £2,367 in Telephone, £3,140 in Post, Printing & Stationery and £679 in Vending Expense.