

Company number: 03785437

Charity Number: 1078837

START

Start in Salford

Report and financial statements

For the year ended 31st March 2023



INDEX

PAGE NUMBER	CONTENTS
	MESSAGE FROM THE CHAIR OF TRUSTEES
1-13	TRUSTEES ANNUAL REPORT
14-16	AUDITORS REPORT
17	STATEMENT OF FINANCIAL ACTIVITIES
18	STATEMENT OF FINANCIAL ACTIVITIES PRIOR YEAR
19	BALANCE SHEET
20	STATEMENT OF CASH FLOWS
21 -33	NOTES TO THE ACCOUNTS

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	Virgin Money
	Nine Brindley Place	Jubilee house
	Birmingham	Gosforth
	B1 2HB	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.

Start in Salford

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

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.



Start in Salford

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

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.'

Start in Salford

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

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.

Start in Salford

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

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.

Start in Salford

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

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.

Start in Salford

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

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.

Start in Salford

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

Start in Salford

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

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



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.

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.

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 2011 and 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.

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

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)

		Unrestricted Funds	Restricted Funds	Total Funds Year Ended 31 March 2022	Total Funds Year Ended 31 March 2021
	Further Details	£	£	£	£
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

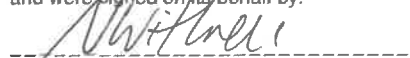
and

(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

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

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

Previous reporting period

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

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
	<u>3,298</u>	<u>-</u>	<u>3,298</u>
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
	<u>27,254</u>	<u>48,384</u>	<u>75,638</u>
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
	<u>460,672</u>	<u>-</u>	<u>460,672</u>
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
	<u>26,476</u>	<u>324,237</u>	<u>350,713</u>
Total Income from charitable activities	<u>517,700</u>	<u>372,621</u>	<u>890,321</u>

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

5. Income from other trading activities

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

Previous reporting period

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

6. Investment Income

	Unrestricted	Restricted	Total Funds	Total Funds
	Year Ended 31	Year Ended	Year Ended	Year Ended
	March 2023	31 March	31 March	31 March
	£	£	£	£
Bank Interest	1,784	-	1,784	148
	<u>1,784</u>	<u>-</u>	<u>1,784</u>	<u>148</u>

Previous reporting period

	Unrestricted	Restricted	Total Funds	Total Funds
	Year Ended 31	Year Ended	Year Ended	Year Ended
	March 2022	31 March	31 March	31 March
	£	£	£	£
Bank Interest	148	-	148	
	<u>148</u>	<u>-</u>	<u>148</u>	

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
	<u>1,232,355</u>	<u>1,232,355</u>	<u>831,344</u>
Restricted Funds		373,188	383,794
Unrestricted Funds		<u>859,167</u>	<u>447,550</u>
		<u>1,232,355</u>	<u>831,344</u>

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
	<u>437,870</u>	<u>374,079</u>	<u>46,868</u>	<u>373,539</u>	<u>1,232,356</u>	<u>831,344</u>

Previous reporting period

	Inspiring Minds	Covid 19 Response	Reach Out	Innovation Projects	Year Ended 31 March 2022
	£		£	£	£
Staff Costs	193,561	15,203	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	1,427	11,789	11,453	223,939
	<u>404,453</u>	<u>16,666</u>	<u>54,611</u>	<u>355,614</u>	<u>831,344</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 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
	<u>233,648</u>	<u>12,430</u>	<u>246,078</u>	

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

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
	<u>885,530</u>	<u>634,765</u>
Charitable activities	800,138	539,644
Support costs	<u>85,392</u>	<u>95,121</u>
	<u>885,530</u>	<u>634,765</u>

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
	<u>36</u>

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	<u>1,500</u>	<u>1,320</u>

12. Tangible Fixed Assets

	Freehold Building £	Office Equipment £	Computer Equipment £	Total £
Cost				
At 31 March 2022 and 31 March 2023	<u>333,980</u>	<u>20,375</u>	<u>14,400</u>	<u>368,755</u>
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	<u>86,835</u>	<u>20,375</u>	<u>14,400</u>	<u>121,610</u>
NET BOOK VALUE				
At 31 March 2023	<u>247,145</u>	<u>-</u>	<u>-</u>	<u>247,145</u>
At 31 March 2022	<u>253,824</u>	<u>-</u>	<u>-</u>	<u>253,824</u>

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
	<u>27,135</u>	<u>22,171</u>

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
	<u>170,727</u>	<u>127,563</u>

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	<u>600</u>

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

	2023 £	2022 £
Secured bank loan	102,610	209,377
	<u>102,610</u>	<u>209,377</u>
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
	<u>511,443</u>	<u>987,029</u>	<u>(859,167)</u>	<u>(2,211)</u>	<u>637,094</u>

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

Name of unrestricted fund:

General Fund
Designated Funds

Description, nature and purpose of the fund

The "free reserves"
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)	-	-
	<u>15,416</u>	<u>12,999</u>	<u>(17,524)</u>	<u>2,126</u>	<u>13,017</u>
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
	<u>73,372</u>	<u>316,229</u>	<u>(355,664)</u>	<u>85</u>	<u>34,022</u>
Total	<u>88,788</u>	<u>329,228</u>	<u>(373,188)</u>	<u>2,211</u>	<u>47,039</u>
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)	-	-
	<u>15,203</u>	<u>-</u>	<u>(15,203)</u>	<u>-</u>	<u>-</u>
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
	<u>-</u>	<u>48,384</u>	<u>(32,968)</u>	<u>-</u>	<u>15,416</u>
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)	-	-
	<u>84,758</u>	<u>324,237</u>	<u>(335,623)</u>	<u>-</u>	<u>73,372</u>
Total	<u>99,961</u>	<u>372,621</u>	<u>(383,794)</u>	<u>-</u>	<u>88,788</u>

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

17. Analysis of charitable funds

Name of restricted fund:

Covid 19 Response

Salford CVS - Covid Response Fund

Reach Out

CRH Charitable Trust

National Lottery Community Fund

The Charity Service

DHSC

Salford City Council

Salford CVS - EWMH Suicide Prevention Fund

Innovation Projects

Big Lottery - Start Plus

Salford CCG - Waiting List Initiative

GM ICB (formerly Salford CCG) - Living Well

GM ICB (formerly Salford CCG) - Innovation Fund

Salford CVS - Living Well

Salford CVS - Big Ideas Fund

Salford CVS - Defibrillator Fund

Salford CVS - Green Asset Fund

GM ICB (formerly Trafford CCG)

Salford CVS - Short Breaks

GMCVO - Get Walking Fund

St Bernadette's Refugee Support Project

The Third Sector Consortium - Wellbeing Matters

The Third Sector Consortium - Wellbeing Matters (Salford Mind in Salford)

Description, nature and purpose of the fund

to respond to challenges presented by the Covid 19 pandemic.

for an arts based P2P support group suicide attempt survivors.

for creative arts sessions for suicide attempt survivors.

for drum circle facilitator and room hire for the "Drumming Up" project continuation.

for suicide prevention engagement events at NHS hospitals in GM.

towards costs of creating a living garden memorial of lives lost to suicide.

for drum circle facilitator and room hire for the "Drumming Up" project pilot.

to support people in Salford who traditionally struggle to engage with mental health services

to create short term additional capacity within the Inspiring Minds service.

to provide Recovery Workers to the LW MDT pilot project.

to support mental health using writing for therapeutic purposes.

to create new Senior Recovery Worker role within Living Well.

for the Green Dream project to transformation of outdoor spaces.

to install a community defibrillator outside Brunswick House.

for facilitated horticulture and nature activities.

for the pilot VCSE crisis alternative provision in Salford.

for facilitated arts and crafts holiday club.

for Parking It Project to encourage people to walk to improve mental health.

for support individuals in hardship to access services/employment.

for community connecting/social prescribing programme.

for community connecting/social prescribing withing Salford City Colleges.

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
	<u>210,637</u>	<u>222,042</u>

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
	<u>1,036,116</u>	<u>604,523</u>

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
	<u>4,672</u>	<u>7,894</u>