

# STARLING

England & Wales · Charity number 1182361

## Details

---

**Status** Registered

**Legal form** CIO

**Registered** 2019-03-06

**Register** [View on the Charity Commission register](#)

## Contact

---

**Address** WDC Creative  
14 Little Lever Street  
Manchester  
M1 1HR

**Phone** 07960781554

**Email** [info@starlingcio.org.uk](mailto:info@starlingcio.org.uk)

**Website** [starlingcio.org](http://starlingcio.org)

## Activities

---

**Objects:** TO ACT AS A RESOURCE FOR YOUNG PEOPLE UP TO THE AGE OF 25 LIVING IN THE UK BY PROVIDING ADVICE AND ASSISTANCE AND ORGANISING PROGRAMMES OF PHYSICAL, EDUCATIONAL AND OTHER ACTIVITIES AS A MEANS OF:(A) ADVANCING IN LIFE AND HELPING YOUNG PEOPLE BY DEVELOPING THEIR SKILLS, CAPACITIES AND CAPABILITIES TO ENABLE THEM TO PARTICIPATE IN SOCIETY AS INDEPENDENT, MATURE AND RESPONSIBLE INDIVIDUALS;(B) ADVANCING EDUCATION;(C) RELIEVING UNEMPLOYMENT;(D) PROVIDING RECREATIONAL AND LEISURE TIME ACTIVITY IN THE INTERESTS OF SOCIAL WELFARE FOR PEOPLE LIVING IN THE AREA OF BENEFIT WHO HAVE NEED BY REASON OF THEIR YOUTH, AGE, INFIRMITY OR DISABILITY, POVERTY OR SOCIAL AND ECONOMIC CIRCUMSTANCES WITH A VIEW TO IMPROVING THE CONDITIONS OF LIFE OF SUCH PERSONS;(E) PRESERVING AND PROTECTING THE HEALTH AND WELLBEING.

**Activities:** Starling provide creative projects for, by and with neurodiverse young people

## Classification

---

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** Other Charitable Purposes
- **Who:** Children/young People

## Geography

---

- Throughout England And Wales

## Finances

---

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£199,725	£238,260	-	-
2024-03-31	£235,006	£214,169	-	-
2023-03-31	£202,555	£193,562	-	-
2022-03-31	£144,168	£111,441	-	-
2021-03-31	£103,935	£56,294	-	-

## Trustees

---

Name	Role	Appointed
Helen Elizabeth West		2018-11-09
Jam Hirata-Smith		2022-09-28
Jessica Marvin		2019-08-28

**STARLING**

England & Wales - Charity number 1182361

---

# Accounts

---

**Annual Report and Financial Statements for the year  
ended 31st March 2025**

**Registered Charity No: 1182361**

**Board of Trustees:**

Dr Jessica Marvin  
Ms Laura Scully  
Ms Helen West  
Mr Jam Hirata-Smith

**Members of Staff:**

Ms Katie Charlton - Director  
Ms Fionna Allen - Creative Lead  
Ms Rukaya Elgaziari - Creative Lead

**Registered Address:**

WDC Creative  
14 Little Lever Street  
Manchester  
M1 1HR

**Independent Examiners:**

Paul Cowham FCA DChA

## Trustees' Report

### Objectives and Activities

Starling supports neurodivergent young people aged 13-25 across Greater Manchester and the North West, ensuring our activities align with the public benefit requirement as outlined by the Charity Commission. These efforts focus on enhancing skills, confidence, and wellbeing while fostering inclusion and celebrating neurodiversity. Our objectives include:

1. Developing skills, confidence, and capabilities to enable participation in society as independent individuals.
2. Advancing education and addressing unemployment.
3. Providing recreational activities to improve social welfare and quality of life.
4. Promoting health and wellbeing.

### Public Benefit Statement

The trustees confirm that all activities undertaken during the year were carried out in furtherance of Starling's charitable objectives and for the public benefit. Our programmes respond directly to the needs of neurodivergent young people, particularly those who experience barriers to mainstream provision, social isolation, or exclusion from education and community spaces.

### Activities Delivered in 2024–2025

During the year, Starling delivered a range of creative wellbeing and education-focused projects, with a growing emphasis on partnership working and depth of engagement rather than scale.

Key activity areas included:

- **Creative wellbeing sessions** delivered in community settings across Trafford, Tameside, Oldham, and Manchester, supporting neurodivergent young people to build confidence, social connection, and emotional regulation through arts-based activity.
- **Neurodiversity in Schools**, previously known as Autism in Schools, delivering creative, neuro-affirming workshops in primary and secondary schools. This work focused on identity, communication, emotional regulation, and inclusion, and contributed to a reduction in the age range we work with to include children from age 10.
- **Partnership for Inclusion of Neurodiversity in Schools (PINS)** projects, working alongside schools and local authorities to support neurodivergent pupils and improve understanding among staff and peers.
- Continued development of **NeuroJoy!**, a lived-experience programme supporting neurodivergent young people to shape organisational practice, contribute to training resources, and celebrate neurodivergent identity, joy, and pride.
- Ongoing partnerships with **Talkshop Trafford** and **TOG Mind**, strengthening local referral pathways, mental health support, and access to safe, trusted community spaces.

## **Training and Consultancy**

Neurodiversity training continued during the year but at a reduced capacity. Training was delivered primarily to trusted partners and alongside funded projects, rather than as a standalone or corporate offer. The trustees concluded that large-scale corporate training was not the right strategic fit for the organisation at this time, and priority was given to direct work with young people and schools.

## **Outcomes and Impact**

Across our projects, young people reported improvements in confidence, wellbeing, and social connection. Feedback from parents, carers, and participants highlighted the importance of:

- Feeling safe and accepted
- Access to neurodivergent role models
- Opportunities to express themselves creatively
- Consistent, relational support from skilled facilitators

## **Volunteers and Emerging Artists**

Starling continued to support volunteers and emerging artists, particularly those with lived experience of neurodivergence, disability, or marginalisation. This included mentoring, shadowing opportunities, paid facilitation roles, and access to training and best practice days, helping to build a more sustainable and representative workforce in the participatory arts sector.

## **Financial Review**

The trustees continued to monitor financial sustainability closely in response to a challenging funding landscape. Income diversification remained important, alongside careful cost control and project-based staffing models.

## **Reserves Policy**

The reserves policy remains to hold sufficient reserves to support operational stability while ensuring the majority of funds are directed toward charitable activity. The trustees aim to maintain reserves equivalent to approximately four months of core running costs, reviewed annually. Current reserves sit at £69,648.

## **Risk Management**

Trustees reviewed organisational risks throughout the year via regular meetings and a formal risk register. Key risks included funding uncertainty, increased demand for services, and staff capacity.

Mitigation measures included:

- Strong partnership working to share resources and expertise
- A shift toward more efficient staffing and delivery models
- Regular feedback loops with facilitators, young people, and partners
- Scenario planning to support decision-making in an unstable funding environment

## **Plans for 2025–2026**

Looking ahead, the trustees' priorities include:

- Continuing core creative wellbeing and schools-based projects
- Strengthening partnership delivery with organisations such as Talkshop Trafford and TOG Mind
- Supporting volunteers and emerging artists through training and paid opportunities
- Improving organisational efficiency and **reducing staffing levels where necessary** in response to the funding landscape

## Statement of trustees' responsibilities

The trustees are responsible for preparing the annual report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources of the period. In preparing financial statements giving a true and fair view the trustees should follow best practice and:

- select suitable accounting policies and then apply them consistently;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements; and
- 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 accounting records that disclose with reasonable accuracy the financial position of the charity and enable them to ensure that the financial statements comply with applicable law and the Constitution. They are responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

## Trustees' Declaration

The trustees declare that they have approved this Trustees' Annual Report and Financial Statements for the year ended 31 March 2025.

## Signed on behalf of the charity's trustees:

**Name:** Jessica Marvin .....



**Position:** Trustee

**Date:** 23/01/2026 .....

## Independent Examiner's Report to the Trustees of

### Starling

I report to the trustees on my examination of the accounts of Starling (the Trust) for the year ended 31 March 2025.

#### **Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

#### **Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

*Paul Cowham*

Paul Cowham FCA DChA  
Withington Works  
Withington Baths  
30 Burton Road  
Manchester, M20 3EB

23/01/2026

*Date* .....

Starling  
Statement of Financial Activities  
(including Income and Expenditure account)  
for the year ended 31 March 2025

	Note	Unrestricted funds £	Restricted funds £	Total funds 2025 £	Total funds 2024 £
<b>Income</b>					
Donations and legacies	3	10	-	10	142
Charitable activities	4	16,826	182,331	199,157	234,513
Fees and other income	-	-	-	-	-
Investments	5	558	-	558	351
<b>Total income</b>		<b>17,394</b>	<b>182,331</b>	<b>199,725</b>	<b>235,006</b>
<b>Expenditure</b>					
Raising funds	6	372	-	372	1,100
Charitable activities	7	33,642	204,246	237,888	213,069
<b>Total expenditure</b>		<b>34,014</b>	<b>204,246</b>	<b>238,260</b>	<b>214,169</b>
<b>Net income/(expenditure) for the year</b>	8	<b>(16,620)</b>	<b>(21,915)</b>	<b>(38,535)</b>	<b>20,837</b>
Transfer between funds		-	-	-	-
<b>Net movement in funds for the year</b>		<b>(16,620)</b>	<b>(21,915)</b>	<b>(38,535)</b>	<b>20,837</b>
<b>Reconciliation of funds</b>					
Total funds brought forward		86,268	34,955	121,223	100,386
<b>Total funds carried forward</b>		<b>69,648</b>	<b>13,040</b>	<b>82,688</b>	<b>121,223</b>

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

# Starling

## Balance sheet as at 31 March 2025

	Note	2025		2024	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	-		-		-
			<hr/>		<hr/>
<b>Total fixed assets</b>			-		-
<b>Current assets</b>					
Debtors	13	32,286		3,056	
Cash at bank and in hand		54,101		127,634	
		<hr/>		<hr/>	
<b>Total current assets</b>		<b>86,387</b>		<b>130,690</b>	
<b>Liabilities</b>					
Creditors: amounts falling due in less than one year	14	(3,699)		(9,467)	
		<hr/>		<hr/>	
<b>Net current assets/(liabilities)</b>			<b>82,688</b>		<b>121,223</b>
			<hr/>		<hr/>
<b>Total assets less current liabilities</b>			82,688		121,223
			<hr/>		<hr/>
<b>Net assets</b>			<b>82,688</b>		<b>121,223</b>
			<hr/> <hr/>		<hr/> <hr/>
<b>Funds of the charity</b>					
Restricted income funds	15		13,040		34,955
Unrestricted income funds	16		69,648		86,268
			<hr/>		<hr/>
<b>Total charity funds</b>			<b>82,688</b>		<b>121,223</b>
			<hr/> <hr/>		<hr/> <hr/>

The notes on pages 8 to 17 form part of these accounts.

23/01/2026

Approved by the trustees on ..... and signed on their behalf by:

Jessica Marvin

\_\_\_\_\_  
Name

Signed



# Starling

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

### **1 Accounting policies**

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

#### **a Basis of preparation**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The charity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS 102 section 1A.

Starling meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

#### **b Reconciliation with previous Generally Accepted Accounting Practice**

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required. No such restatement was required.

#### **c Preparation of the accounts on a going concern basis**

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

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.

Notes to the accounts for the year ended 31 March 2025 (continued)

**d Income**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of a provision of a specified service is deferred until the criteria for income recognition are met.

**e Donated services and facilities**

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised; refer to the trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

**f Interest receivable**

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.

**g Fund accounting**

Unrestricted funds are available to spend on activities that further any of the purposes of charity.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

Notes to the accounts for the year ended 31 March 2025 (continued)

**h Expenditure and irrecoverable VAT**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

**i Tangible fixed assets**

Fixed assets are stated at cost less accumulated depreciation. Individual items costing less than £1,000 are not capitalised. There are currently no fixed assets.

**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 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.

**n 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.

**o Financial instruments**

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

**p Pensions**

The charity pays pension contributions to NEST.

## Starling

### Notes to the accounts for the year ended 31 March 2025 (continued)

#### 2 Legal status of the charity

The charity is a Charitable Incorporated Organisation (CIO), registration number 1182361.

#### 3 Income from donations and legacies

	Unrestricted £	Restricted £	Total 2025 £	<i>Unrestricted</i> £	<i>Restricted</i> £	<i>Total 2024</i> £
Other donations	10	-	10	142	-	142
<b>Total</b>	10	-	10	142	-	142

#### 4 Income from charitable activities

	Unrestricted £	Restricted £	Total 2025 £	<i>Unrestricted</i> £	<i>Restricted</i> £	<i>Total 2024</i> £
Grants						
Arts Council	-	32,820	32,820	-	-	-
Awards for All	-	-	-	-	19,980	19,980
Brook	-	-	-	-	9,995	9,995
Children in Need	-	9,984	9,984	-	9,984	9,984
Comic Relief	-	-	-	-	1,000	1,000
Community Wellbeing Fund	-	-	-	-	14,280	14,280
CRH Charitable Trust	-	-	-	-	10,000	10,000
Cheshire Community Foundation	-	10,000	10,000	-	-	-
Forever Mcr	-	-	-	-	5,000	5,000
GMCVO	-	-	-	-	4,355	4,355
Green Spaces	-	-	-	-	10,000	10,000
Historic England	-	-	-	-	5,000	5,000
King Baudouin Foundation	-	-	-	-	29,262	29,262
Trafford Council	-	49,710	49,710	-	2,500	2,500
The Charity Service	-	3,000	3,000	-	3,000	3,000
Reaching Communities	-	42,817	42,817	-	21,010	21,010
R4GM	-	4,000	4,000	-	-	-
Sport England	-	-	-	-	8,000	8,000
Youth Music	-	30,000	30,000	-	30,000	30,000
Fees from Training and consultancy	16,826	-	16,826	51,147	-	51,147
<b>Total</b>	16,826	182,331	199,157	51,147	183,366	234,513

## Starling

### Notes to the accounts for the year ended 31 March 2025 (continued)

#### 5 Investment income

	Unrestricted £	Restricted £	2025 £	<i>Unrestricted</i> £	<i>Restricted</i> £	<i>2024</i> £
Income from bank deposits	558	-	558	351	-	351
	558	-	558	351	-	351

All of the charity's investment income arises from money held in interest bearing deposit accounts. All investment income is unrestricted.

#### 6 Analysis of expenditure on raising funds

	Total 2025 £	Total 2024 £
Fundraising costs	372	1,100

#### 7 Analysis of expenditure on charitable activities

	Total 2025 £	Total 2024 £
Charitable activities costs		
Advertising/promotional	3,530	545
Equipment, materials & resources	5,815	8,522
General office and admin	2,678	3,909
Printing, stationery & computer supplies	6,625	4,698
Telephone, postage & internet	142	789
Insurance	359	359
Professional services	1,928	1,629
Refreshments	170	33
Room hire	1,819	6,915
Sundry expenses		-
Transport/travel	3,339	5,181
Core staff	112,818	109,907
Freelance/sessional staff	97,565	69,532
Other governance costs		
Independent examination & accountancy	1,100	1,050
	237,888	213,069
	2025 £	2024 £
Restricted expenditure	204,246	196,678
Unrestricted expenditure	33,642	16,391
	237,888	213,069

## Starling

### Notes to the accounts for the year ended 31 March 2025 (continued)

#### 8 Net income/(expenditure) for the year

This is stated after charging/(crediting):	2025	2024
	£	£
Amortisation of intangible assets	-	
Independent examiner's remuneration		
- accountancy	550	550
- independent examination	550	500
- Quickbooks support		
	-	-

#### 9 Staff costs

Staff costs during the year were as follows:

	2025	2024
	£	£
Wages and salaries	103,641	103,994
Social security costs	5,536	4,216
Employers pension contributions	2,548	2,478
Staff expenses and training	-	-
	111,725	110,688

No employee has employee benefits in excess of £60,000 (2024: Nil).

The average number of staff employed during the period was 3 (2024: 4).

The average full time equivalent number of staff employed during the period was 3 (2024: 3.3.)

The key management personnel of the charity comprise the trustees and the director and the two project coordinators. The total employee benefits of the key management personnel of the charity were £111,725 (2024: £103,803).

#### 10 Trustee remuneration and expenses, and related party transactions

No trustees received any remuneration or reimbursed expenses from the charity in the year (2024: Nil).

Aggregate donations from related parties were £nil (2024: £nil).

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity, including guarantees, during the year (2024: nil).

## Starling

### Notes to the accounts for the year ended 31 March 2025 (continued)

#### 11 Government grants

No government grants were received during the year or during the previous year.

	2025 £	2024 £
Trafford Council	49,710	2,500
	-	-
	-	-

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

#### 12 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.

#### 13 Debtors

	2025 £	2024 £
Trade debtors	32,286	3,056
Other debtors	-	-
	32,286	3,056
	32,286	3,056

#### 14 Creditors: amounts falling due within one year

	2025 £	2024 £
Accruals	1,526	6,665
Taxation	2,173	2,802
	3,699	9,467
	3,699	9,467

## Starling

Notes to the accounts for the year ended 31 March 2025 (continued)

### 15 Analysis of movement in restricted funds

	Balance at 1 April 2024 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2025 £
Art Society	2,773	-	(2,773)	-	-
Arts Council England	-	32,820	(32,993)	-	(173)
Charity Service	839	3,000	(3,839)	-	-
Children in Need	-	9,984	(9,984)	-	-
Comic Relief	178	-	(178)	-	-
Cheshire Community Foundation	-	10,000	(10,000)	-	-
CRH Charitable Trust	5,620	-	(5,620)	-	-
GMCVO	7,048	-	(7,048)	-	-
GM Walking	1,893	-	(1,893)	-	-
Green Spaces	1,077	-	(1,077)	-	-
Historic England	1,360	-	(1,360)	-	-
King Baudouin Foundation	-	-	-	-	-
National Lottery Reaching Communities	(3,751)	42,817	(39,066)	-	-
R4GM	-	4,000	(4,000)	-	-
Sport England	2,358	-	(2,358)	-	-
Trafford Council	571	49,710	(46,567)	-	3,714
Use Your Energy	5,684	-	(5,684)	-	-
Young Manchester	(360)	-	360	-	-
Youth Music	9,665	30,000	(30,166)	-	9,499
	<b>34,955</b>	<b>182,331</b>	<b>(204,246)</b>	<b>-</b>	<b>13,040</b>

## Starling

### Notes to the accounts for the year ended 31 March 2025 (continued)

#### 15 continued

<b>Previous reporting period</b>	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2024 £
Art Society	3,000	-	(227)	-	2,773
Awards for All	1,435	19,980	(21,415)	-	-
Brook	-	9,995	(9,995)	-	-
Charity Service	-	3,000	(2,161)	-	839
Children in Need	-	9,984	(9,984)	-	-
Comic Relief	-	1,000	(822)	-	178
Community Wellbeing Fund	-	14,280	(14,280)	-	-
CRH Charitable Trust	5,135	10,000	(9,515)	-	5,620
Forever Manchester	-	5,000	(5,000)	-	-
GMCVO	6,666	4,355	(3,973)	-	7,048
GM Walking	1,993	-	(100)	-	1,893
Green Spaces	1,164	5,000	(5,087)	-	1,077
Historic England	1,952	5,000	(5,592)	-	1,360
King Baudouin Foundation	-	29,262	(29,262)	-	-
National Lottery Reaching Communities	-	21,010	(24,761)	-	(3,751)
R4GM	-	5,000	(5,000)	-	-
Sport England	3,205	8,000	(8,847)	-	2,358
Trafford Council	-	2,500	(1,929)	-	571
Use Your Energy	6,577	-	(893)	-	5,684
Young Manchester	-	-	(360)	-	(360)
Youth Music	17,140	30,000	(37,475)	-	9,665
	<b>48,267</b>	<b>183,366</b>	<b>(196,678)</b>	<b>-</b>	<b>34,955</b>

The balances on restricted funds are all unexpended grants for the charity's projects. Transfers

## Starling

Notes to the accounts for the year ended 31 March 2025 (continued)

### 16 Analysis of movement in unrestricted funds

	Balance at 1 April 2024 £	Income £	Expenditure £	Transfers £	As at 31 March 2025 £
General fund	86,268	17,394	(34,014)		69,648
	86,268	17,394	(34,014)	-	69,648

<b>Previous reporting period</b>	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers £	Balance as at 31 March 2024 £
General fund	52,119	51,640	(17,491)	-	86,268
	52,119	51,640	(17,491)	-	86,268

### 17 Analysis of net assets between funds

	General fund £	Designated funds £	Restricted funds £	Total £
Tangible fixed assets	-	-	-	-
Net current assets/(liabilities)	82,688	-	-	82,688
Total	82,688	-	-	82,688

**STARLING**

England & Wales - Charity number 1182361

---

# Accounts

---

**Annual Report and Financial Statements for the year  
ended 31st March 2024**

**Registered Charity No: 1182361**

**Board of Trustees:**

Dr Jessica Marvin  
Ms Laura Scully  
Ms Helen West  
Mr Jam Hirata-Smith

**Members of Staff:**

Ms Katie Charlton - Director  
Ms Fionna Allen - Creative Lead  
Ms Rukaya Elgaziari - Creative Lead

**Registered Address:**

WDC Creative  
14 Little Lever Street  
Manchester  
M1 1HR

**Independent Examiners:**

Paul Cowham FCA DChA

# Trustees' Report

## Objectives and Activities

Starling supports neurodivergent young people aged 13-25 across Greater Manchester and the North West, ensuring our activities align with the public benefit requirement as outlined by the Charity Commission. These efforts focus on enhancing skills, confidence, and wellbeing while fostering inclusion and celebrating neurodiversity. Our objectives include:

1. Developing skills, confidence, and capabilities to enable participation in society as independent individuals.
2. Advancing education and addressing unemployment.
3. Providing recreational activities to improve social welfare and quality of life.
4. Promoting health and wellbeing.

## Public Benefit Statement

The trustees confirm that all activities undertaken by Starling align with the public benefit requirements as outlined by the Charity Commission. These activities are designed to address the needs of neurodivergent young people, providing essential support that fosters inclusion, wellbeing, and personal growth.

## Activities Delivered in 2023-2024

This year, Starling provided creative wellbeing projects and neurodiversity training to meet our objectives:

- Delivered weekly creative sessions in Tameside, Trafford, Oldham, and Manchester, engaging over 250 neurodivergent young people.
- Reimagined our Neurodiversity Champions program into a new initiative called NeuroJoy!, focusing on neurodiversity lived experience, advising the organisation, and creating resources for training while celebrating neurodiversity. The program also emphasises shifting narratives to focus on the joy and uniqueness of neurodivergent experiences.
- Delivered 40 neurodiversity training sessions to over 800 professionals, raising £51,147 in unrestricted income.

## Key Outcomes:

- 92% of participants reported reduced social isolation.
- 87% reported improved mental wellbeing.
- 80% reported increased confidence.

## Quotes from Parents, Carers, and Young People:

- "It allowed me to say things I wanted to say."
- "It gave me access to resources and experience of activities I would not have done otherwise."
- "I'm more confident and I can do things I couldn't do a while ago, for example communicating with people in college."
- "We can't praise the staff enough for everything they have done for my son in such a short period of time."
- "She loves the projects, the staff, and meeting up with her new friends."
- "Meeting new people who are in the same situation as you really helps you feel so confident and comfortable."
- "Starling has been a great help with confidence and structure."
- "They have benefitted from having neuro-diverse role models."
- "I feel like I can be myself, I don't feel judged or made to feel uncomfortable about myself."
- "Coming to Starling makes me leave the house and meet similar minded people which improves my mood."

## Financial Review

Starling's total income for the year was £235,006, with £183,366 in restricted funds and £51,640 in unrestricted funds. Total expenditure was £214,169, of which £196,678 was spent on restricted activities and £17,491 on unrestricted activities. Reserves at year-end stand at £84,357, covering four months of core running costs.

## Reserves Policy

Our reserves policy is to maintain sufficient reserves to ensure operational stability while maximising resources for delivering charitable activities. The general free, currently £86,268, is reviewed annually and aims to cover four months of core running costs.

## Risk Management

The trustees regularly reviewed risks through systematic processes, including a detailed annual risk assessment and quarterly reviews during trustee meetings. Key areas of focus included financial sustainability, inflation, and external crises. Financial risks were mitigated by diversifying income streams, such as expanding corporate training services and securing long-term funding commitments like the 4-year Youth Music grant and the 3-year National Lottery Reaching Communities grant. Operational risks, including those related to community engagement and staff wellbeing, were addressed by establishing feedback loops with participants and staff, ensuring early identification of potential challenges. The organisation also implemented scenario planning

to prepare for external crises, and an emergency reserve fund was maintained to support continuity of service delivery during unforeseen events. Regular training was provided to trustees and staff to remain up-to-date on best practices in risk management.

### **Plans for 2024-2025**

1. Maintain creative wellbeing projects, expanding our promotion to reach more neurodivergent young people.
2. Grow the NeuroJoy! program with additional training, advocacy opportunities, and resources celebrating neurodiversity.
3. Extend training and consultancy services to corporate clients, focusing on neurodiversity inclusion and celebration.

**Statement of trustees' responsibilities**

The trustees are responsible for preparing the annual report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources of the period. In preparing financial statements giving a true and fair view the trustees should follow best practice and:

- select suitable accounting policies and then apply them consistently;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements; and
- 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 accounting records that disclose with reasonable accuracy the financial position of the charity and enable them to ensure that the financial statements comply with applicable law and the Constitution. They are responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Trustees' Declaration**

The trustees declare that they have approved this Trustees' Annual Report and Financial Statements for the year ended 31 March 2024.

**Signed on behalf of the charity's trustees:**

Jessica Marvin



**Name:** .....

**Position:** Trustee

27JAN2025

**Date:** .....

## Independent Examiner's Report to the Trustees of

### Starling

I report to the trustees on my examination of the accounts of Starling (the Trust) for the period ended 31 March 2024.

#### Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

#### Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

*Paul Cowham*

Paul Cowham FCA DChA  
Withington Works  
Withington Baths  
30 Burton Road  
Manchester, M20 3EB

Date 27 January 2025 .....

Starling  
Statement of Financial Activities  
(including Income and Expenditure account)  
for the year ended 31 March 2024

	Note	Unrestricted funds £	Restricted funds £	Total funds 2024 £	Total funds 2023 £
<b>Income</b>					
Donations and legacies	3	142	-	142	2,342
Charitable activities	4	51,147	183,366	234,513	200,213
Fees and other income	-	-	-	-	-
Investments	5	351	-	351	-
<b>Total income</b>		<b>51,640</b>	<b>183,366</b>	<b>235,006</b>	<b>202,555</b>
<b>Expenditure</b>					
Raising funds	6	1,100	-	1,100	245
Charitable activities	7	16,391	196,678	213,069	193,317
<b>Total expenditure</b>		<b>17,491</b>	<b>196,678</b>	<b>214,169</b>	<b>193,562</b>
<b>Net income/(expenditure) for the year</b>	8	<b>34,149</b>	<b>(13,312)</b>	<b>20,837</b>	<b>8,993</b>
Transfer between funds		-	-	-	-
<b>Net movement in funds for the year</b>		<b>34,149</b>	<b>(13,312)</b>	<b>20,837</b>	<b>8,993</b>
<b>Reconciliation of funds</b>					
Total funds brought forward		52,119	48,267	100,386	91,393
<b>Total funds carried forward</b>		<b>86,268</b>	<b>34,955</b>	<b>121,223</b>	<b>100,386</b>

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

# Starling

## Balance sheet as at 31 March 2024

	Note	2024		2023	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	-		-		-
<b>Total fixed assets</b>			<b>-</b>		<b>-</b>
<b>Current assets</b>					
Debtors	13	3,056		-	
Cash at bank and in hand		127,634		107,380	
<b>Total current assets</b>		<b>130,690</b>		<b>107,380</b>	
<b>Liabilities</b>					
Creditors: amounts falling due in less than one year	14	(9,467)		(6,994)	
<b>Net current assets/(liabilities)</b>			<b>121,223</b>		<b>100,386</b>
<b>Total assets less current liabilities</b>			<b>121,223</b>		<b>100,386</b>
<b>Net assets</b>			<b>121,223</b>		<b>100,386</b>
<b>Funds of the charity</b>					
Restricted income funds	15		34,955		48,267
Unrestricted income funds	16		86,268		52,119
<b>Total charity funds</b>			<b>121,223</b>		<b>100,386</b>

The notes on pages 9 to 17 form part of these accounts.

Approved by the trustees on 27JAN2024..... and signed on their behalf by:

Jessica Marvin  
 Name

Signed



# Starling

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

### **1 Accounting policies**

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

#### **a Basis of preparation**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The charity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS 102 section 1A.

Starling meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

#### **b Reconciliation with previous Generally Accepted Accounting Practice**

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required. No such restatement was required.

#### **c Preparation of the accounts on a going concern basis**

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

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.

Notes to the accounts for the year ended 31 March 2024 (continued)

**d Income**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of a provision of a specified service is deferred until the criteria for income recognition are met.

**e Donated services and facilities**

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised; refer to the trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

**f Interest receivable**

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.

**g Fund accounting**

Unrestricted funds are available to spend on activities that further any of the purposes of charity.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

Notes to the accounts for the year ended 31 March 2024 (continued)

**h Expenditure and irrecoverable VAT**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

**i Tangible fixed assets**

Fixed assets are stated at cost less accumulated depreciation. Individual items costing less than £1,000 are not capitalised. There are currently no fixed assets.

**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 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.

**n 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.

**o Financial instruments**

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

**p Pensions**

The charity pays pension contributions to NEST.

## Starling

Notes to the accounts for the year ended 31 March 2024 (continued)

### 2 Legal status of the charity

The charity is a Charitable Incorporated Organisation (CIO), registration number 1182361.

### 3 Income from donations and legacies

	Unrestricted £	Restricted £	Total 2024 £	<i>Unrestricted</i> £	<i>Restricted</i> £	<i>Total 2023</i> £
Other donations	142	-	142	2,342	-	2,342
<b>Total</b>	142	-	142	2,342	-	2,342

### 4 Income from charitable activities

	Unrestricted £	Restricted £	Total 2024 £	<i>Unrestricted</i> £	<i>Restricted</i> £	<i>Total 2023</i> £
Grants						
Art Society	-	-	-	-	3,000	3,000
Awards for All	-	19,980	19,980	-	10,000	10,000
Brook	-	9,995	9,995	-	-	-
Children in Need	-	9,984	9,984	-	10,484	10,484
Comic Relief Community	-	1,000	1,000	-	9,000	9,000
Wellbeing Fund CRH Charitable Trust	-	14,280	14,280	-	-	-
European Scl Fund	-	10,000	10,000	-	10,000	10,000
Forever Mcr	-	-	-	-	14,998	14,998
GMCVO	-	5,000	5,000	-	-	-
GM Walking	-	4,355	4,355	-	9,500	9,500
Green Spaces	-	-	-	-	5,000	5,000
Groundwork Uk	-	10,000	10,000	-	5,000	5,000
Historic England King Baudouin Foundation	-	-	-	500	-	500
Trafford Council	-	5,000	5,000	-	5,000	5,000
The Charity Service	-	29,262	29,262	-	-	-
Reaching Communities	-	2,500	2,500	-	-	-
School for Social SSE	-	3,000	3,000	-	-	-
Sport England	-	21,010	21,010	-	-	-
Use Your Energy	-	-	-	-	6,360	6,360
Young Manchester	-	-	-	-	9,940	9,940
Youth Music	-	30,000	30,000	-	35,850	35,850
Fees from Room hire training and consultancy	-	-	-	215	-	215
	51,147	-	51,147	32,374	-	32,374
<b>Total</b>	51,147	183,366	234,513	33,089	167,124	200,213

## Starling

### Notes to the accounts for the year ended 31 March 2024 (continued)

#### 5 Investment income

	Unrestricted £	Restricted £	2024 £	Unrestricted £	Restricted £	2023 £
Income from bank deposits	351	-	351	-	-	-
	351	-	351	-	-	-

All of the charity's investment income arises from money held in interest bearing deposit accounts. All investment income is unrestricted.

#### 6 Analysis of expenditure on raising funds

	Total 2024 £	Total 2023 £
Fundraising costs	1,100	245

#### 7 Analysis of expenditure on charitable activities

	Total 2024 £	Total 2023 £
Charitable activities costs		
Advertising/promotional	545	1,349
Equipment, materials & resources	8,522	7,344
General office and admin	3,909	1,902
Printing, stationery & computer supplies	4,698	660
Telephone, postage & internet	789	996
Insurance	359	328
Professional services	1,629	7,778
Refreshments	33	248
Room hire	6,915	4,282
Sundry expenses	-	-
Transport/travel	5,181	6,551
Core staff	109,907	92,118
Freelance/sessional staff	69,532	68,761
Other governance costs		
Independent examination & accountancy	1,050	1,000
	213,069	193,317
	2024 £	2023 £
Restricted expenditure	196,678	182,623
Unrestricted expenditure	16,391	10,694
	213,069	193,317

## Starling

### Notes to the accounts for the year ended 31 March 2024 (continued)

#### 8 Net income/(expenditure) for the year

This is stated after charging/(crediting):	2024	2023
	£	£
Amortisation of intangible assets	-	
Independent examiner's remuneration		
- accountancy	550	500
- independent examination	500	500
- Quickbooks support		
	-	-

#### 9 Staff costs

Staff costs during the year were as follows:

	2024	2023
	£	£
Wages and salaries	103,994	87,501
Social security costs	4,216	2,763
Employers pension contributions	2,478	1,841
Staff expenses and training	-	13
	110,688	92,118

No employee has employee benefits in excess of £60,000 (2023: Nil).

The average number of staff employed during the period was 4 (2023: 4.6).

The average full time equivalent number of staff employed during the period was 3.3 (2023: 3.3.)

The key management personnel of the charity comprise the trustees and the director and the two project coordinators. The total employee benefits of the key management personnel of the charity were £103,803 (2023: £90,358).

#### 10 Trustee remuneration and expenses, and related party transactions

No trustees received any remuneration or reimbursed expenses from the charity in the year (2023: Nil).

Aggregate donations from related parties were £nil (2023: £nil).

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity, including guarantees, during the year (2023: nil).

## Starling

### Notes to the accounts for the year ended 31 March 2024 (continued)

#### 11 Government grants

No government grants were received during the year or during the previous year.

	2024 £	2023 £
Trafford Council	2,500	-
	-	-
	-	-

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

#### 12 Corporation tax

The charity is exempt from tax on income and gains falling within Chapter 3 or 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.

#### 13 Debtors

	2024 £	2023 £
Trade debtors	3,056	-
Other debtors	-	-
	3,056	-
	3,056	-

#### 14 Creditors: amounts falling due within one year

	2024 £	2023 £
Accruals	6,665	5,025
Taxation	2,802	1,969
	9,467	6,994
	9,467	6,994

Starling

Notes to the accounts for the year ended 31 March 2024 (continued)

**15 Analysis of movement in restricted funds**

	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2024 £
Art Society	3,000	-	(227)	-	2,773
Awards for All	1,435	19,980	(21,415)	-	-
Brook	-	9,995	(9,995)	-	-
Charity Service	-	3,000	(2,161)	-	839
Children in Need	-	9,984	(9,984)	-	-
Comic Relief	-	1,000	(822)	-	178
Community Wellbeing Fund	-	14,280	(14,280)	-	-
CRH Charitable Trust	5,135	10,000	(9,515)	-	5,620
Forever Manchester	-	5,000	(5,000)	-	-
GMCVO	6,666	4,355	(3,973)	-	7,048
GM Walking	1,993	-	(100)	-	1,893
Green Spaces	1,164	5,000	(5,087)	-	1,077
Historic England	1,952	5,000	(5,592)	-	1,360
King Baudouin Foundation	-	29,262	(29,262)	-	-
National Lottery Reaching Communities	-	21,010	(24,761)	-	(3,751)
R4GM	-	5,000	(5,000)	-	-
Sport England	3,205	8,000	(8,847)	-	2,358
Trafford Council	-	2,500	(1,929)	-	571
Use Your Energy	6,577	-	(893)	-	5,684
Young Manchester	-	-	(360)	-	(360)
Youth Music	17,140	30,000	(37,475)	-	9,665
	48,267	183,366	(196,678)	-	34,955

  

<b>Previous reporting period</b>	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2023 £
Art Society	-	3,000	-	-	3,000
Awards for All	-	10,000	(8,565)	-	1,435
Children in Need	-	10,484	(10,484)	-	-
Comic Relief	-	9,000	(9,000)	-	-
Community Wellbeing Fund	25,554	-	(25,554)	-	-
CRH Charitable Trust	-	10,000	(4,865)	-	5,135
ESF	(4,669)	14,998	(10,329)	-	-
GMCVO	-	9,500	(2,834)	-	6,666
GM Walking	-	5,000	(3,007)	-	1,993
Green Spaces	-	5,000	(3,836)	-	1,164
Historic England	-	5,000	(3,048)	-	1,952
Robert Estill	16,843	-	(16,843)	-	-
Sport England	-	6,360	(3,155)	-	3,205
Trafford Housing Trust	17,458	-	(17,458)	-	-
Use Your Energy	-	9,940	(3,363)	-	6,577
Young Manchester	-	35,850	(35,850)	-	-
Youth Music	8,580	32,992	(24,432)	-	17,140
	63,766	167,124	(182,623)	-	48,267

The balances on restricted funds are all unexpended grants for the charity's projects. Transfers from restricted funds occur when capital items are purchased and this satisfies the restriction on the funding.

## Starling

Notes to the accounts for the year ended 31 March 2024 (continued)

### 16 Analysis of movement in unrestricted funds

	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers £	As at 31 March 2024 £
General fund	52,119	51,640	(17,491)		86,268
	52,119	51,640	(17,491)	-	86,268

<b>Previous reporting period</b>	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers £	Balance as at 31 March 2023 £
General fund	27,627	35,431	(10,939)	-	52,119
	27,627	35,431	(10,939)	-	52,119

### 17 Analysis of net assets between funds

	General fund £	Designated funds £	Restricted funds £	Total £
Tangible fixed assets	-	-	-	-
Net current assets/(liabilities)	121,223	-	-	121,223
Total	121,223	-	-	121,223

**STARLING**

England & Wales - Charity number 1182361

---

# Accounts

---

**Annual Report and Financial Statements for the year  
ended 31st March 2023**

**Registered Charity No: 1182361**

**Board of Trustees:**

Dr Jessica Marvin  
Ms Laura Scully  
Ms Helen West  
Mr Roderick Kippen (resigned 01/01/23)  
Mr Jam Hirata-Smith

**Members of Staff:**

Ms Katie Charlton - Director  
Ms Fionna Allen - Project Coordinator  
Ms Rukaya Elgaziari - Project Coordinator

**Registered Address:**

WDC Creative  
Studio 18  
18 Hilton Street  
Manchester  
M1 1FR

**Independent Examiners:**

Paul Cowham FCA DChA  
Green Fish Resource Centre  
46 – 50 Oldham Street  
Manchester  
M4 1LE



### **Statement from Trustees**

The managing trustees of Starling confirm that they are satisfied that they have complied with their duty with regards to ensuring that the Charity has undertaken suitable works for the benefit of the public; as required by the Charity Commission.

### **Structure Governance and Management**

#### **Governing Document**

The organisation operates under the 'Foundation Model' and has a written constitution overseen and signed by the trustees. The organisation is incorporated as a Charitable Incorporated Organisation (CIO).

#### **Appointment of Trustees**

Trustees are appointed by the Board and Founder of the organisation. Trustees must go through a formal interview and vetting process overseen by the Board and Founder. There will always be a minimum of three board members. Board members adopt the following Policies and Procedures for induction and training of Trustees:

- Safeguarding Children and Vulnerable Adults
- Equality and Diversity
- Health and Safety

### **Objectives and Activities**

#### **Charitable Objectives**

The charity provides services for 'neurodivergent' young people aged 13-25 from across Greater Manchester and the North West of England.

'Neurodivergent' refers to individuals who experience differences in the way that their brain functions due to a range of conditions including Autism, ADHD, Mental Health and Developmental Trauma.



Starling's objectives to working with neurodivergent young people is as follows:

- (a) Advancing in life and helping young people by developing their skills, capacities and capabilities to enable them to participate in society as independent, mature and responsible individuals;
- (b) Advancing education;
- (c) Relieving unemployment;
- (d) Providing recreational and leisure time activity in the interests of social welfare for people living in the area of benefit who have need by reason of their youth, age, infirmity or disability, poverty or social and economic circumstances with a view to improving the conditions of life of such persons;
- (e) Preserving and protecting the health and wellbeing.

Starling's activities for neurodivergent young people can include the following:

- (a) Recreational activities - e.g. trips and outings, social events, outdoor activities, creative projects, after school clubs
- (b) Issue-based workshops - e.g. mental health, healthy relationships, drugs and alcohol awareness, understanding risk-taking and antisocial behaviour
- (c) Peer-mentoring - e.g. 1-2-1 support from peers, befriending, volunteering, drop-in advice and guidance sessions run by young people
- (d) Youth Voice activities - e.g. consultation, group-based advocacy work, campaigns around youth issues, involvement in youth voice steering groups
- (e) Strategic opportunities - e.g. leadership roles within the charity, participation in national and local advisory boards, representing youth issues at conferences and events

### **Staffing**

Starling currently employs three members of staff, Katie Charlton (FTE 1), Fiona Allen (FTE 0.8) and Rukaya Elgaziari (FTE 0.8). Katie Charlton is the Director of the organisation and is responsible for the overall management of the charity and delivering the charitable objectives. Fiona Allen and Rukaya Elgaziari are Project Coordinators and oversee the delivery of our youth participation projects.

## Review of Activities

### **Youth Projects**

From April 2022 to March 2023, we have worked with over 220 neurodivergent young people aged 13-25 across Greater Manchester by providing weekly creative wellbeing activities in Manchester, Tameside, Trafford and Oldham.

We have continued to expand and develop our offer of creative activities (visual arts, digital arts and performing arts) based on the '5 Ways To Wellbeing': Connect, Give, Take Notice, Be Active and Keep Learning. We have worked with a variety of neurodivergent artists, both established and emerging, and have been able to platform neurodivergent talent through our work.

Through our monitoring and evaluation systems, we have been able to demonstrate our impact throughout the year. Many of the young people we work with (we estimate up to 75%) continue to experience poor mental health and an extreme sense of isolation. The projects we run provide a vital space for neurodivergent young people to come together in a safe environment, discover tools to support their wellbeing and connect with others they can relate to.

From our 'Journey of Change' questionnaire:

- 90% of young people reported a reduction in social isolation
- 85% of young people reported higher levels of wellbeing
- 75% of young people reported feeling more confident

Quotes from participants/parents/carers:

*"Before coming to Starling they hadn't left the house to engage in anything.. for over 3 years.[Starling] has helped them build confidence and reduce anxieties." - Parent*

*"[Child] has thrived with people who seem to understand and listen to him. I am so grateful for what he is getting from Starling and don't know how he could get the benefits he is getting anywhere else. " - Parent*

*"Being around people like me... it's like medicine." - Participant*



Throughout the pandemic we had adapted our delivery model to support more online work. As we have been able to deliver face-to-face consistently this year, we are no longer delivering our services in this way, although it taught us some excellent new engagement skills.

As part of our youth engagement projects, we have been able to produce an exhibition of work at the Manchester Art Gallery that took place in July 2022. Over 300 people attended the event, which displayed over 100 artworks created by the young people, including music collections, ceramics, dance, photography, illustration and textiles. We hope to continue to platform the work of young people through performances, exhibitions and community events in the future as we believe this adds a huge amount of value to our work.

### **Neurodiversity Training**

We continue to expand and develop our training and consultancy work around neurodiversity awareness, acceptance and celebration. We have adapted our original 2.5hr online 'Introduction to Neurodiversity' to offer a half-day training on this subject, with an expansion into full-day and longer term consultancy options.

Our training was developed in response to a growing need from both referral partners and young people to raise awareness around neurodiversity, as this is a subject that is still relatively unknown across the youth and community sector.

We have delivered 32 training sessions to over 650 professionals across GM and beyond. This has raised over £20,000 unrestricted income for the charity. We have also developed new resources around neurodiversity inclusion, including a 'neuro-inclusive projects toolkit' which is aimed at the youth/community/arts/cultural sector to support community projects working with neurodivergent communities. We aim to develop training based on this toolkit in the next year.

Our future plans for our neurodiversity training is to expand into related disciplines, including 'working creatively with neurodivergent young people' and to secure multi-year commissions. We are fortunate that this year we worked in partnership with Tameside CCG to deliver training across the Borough, reaching over 500 professionals working in community settings. We hope to continue and expand these types of projects to other areas in GM, and beyond.

## **Neurodiversity Champions**

Throughout 2022-23 we have been fortunate to connect with 10 neurodivergent lived experience experts who have been involved with our work through grant funded programmes around youth participation and employability. Our Neurodiversity Champions group have worked as volunteers to support our organisation with strategy, consultation and representation of neurodiversity within our work.

The Champions worked on a number of projects this year, including designing an interactive board game that focusses on neurodiversity awareness and acceptance, that we launched at our exhibition in July 2022. The group have also been supported to attend a number of social and cultural events that support their personal and professional development, including events at Manchester Art Gallery and OKE Parent Carer Forum sessions. We will be working to expand and develop this group in the coming years and ensure their voices are embedded into our work as we move forward.

## **Financial Review**

### **Overview**

Starling has increased income by over £50k through the receipt of grants this financial year. All grants received have been restricted to charitable activities and have covered staffing, operational costs and delivery costs. We have built our unrestricted income through the provision of our training offer and this surplus has been transferred to our reserves.

### **Reserves Policy**

Our reserves policy is to maintain a level of reserves that trustees believe to be consistent both with ongoing financial stability, alongside maximum utilisation of resources for the delivery of activities. The level of reserves held by Starling is monitored and regularly reviewed by the trustees. Certain unrestricted funds are designated for use in the event of any unforeseen circumstances that could materially affect the ability of Starling to pursue its objectives or fulfil any contractual obligations. The level of this designated fund is reviewed annually by trustees. Currently Starling holds reserves of £52,119 which covers 3 months core running costs. The trustees aim to increase this to 4 months core running costs by the end of 2022-23 financial year.

## **Review of Risks**

The Trustee Board oversees the annually reviewed Risk Management Model and review all governance, operational, financial, environmental and external risk, and law and regulation compliance at quarterly meetings. Current risks are focussed on financial sustainability, funding opportunities, the cost-of-living crisis and inflation. The trustees are also assessing risk in relation to international crises such as the war in Ukraine and the climate emergency.

Financial sustainability has been reviewed and mitigated through continuing to develop a diversified income through neurodiversity training and consultancy. This will ensure that the charity builds further reserves of unrestricted income to ensure the longevity of its work. Grant funding has also been considered with a grant application timetable in place in order to ensure all projects are able to continue and that work can expand to the demand of our services. As an organisation we are looking to secure longer term, substantial funding sources (£25k per grant, for up to 4 years) so that we can move away from shorter term projects that leave the organisation in an unstable position. This year, we were successful in securing 4 years of funding from Youth Music and we are working with the National Lottery Reaching Communities fund to secure similar funding for our Tameside projects.

Covid-19 is an ongoing risk factor for all charities. The Starling Board regularly works in collaboration with delivery staff and the Director to assess the dangers of working directly with individuals in the community. We have robust risk assessments and escalation/de-escalation of procedures in place, depending on the severity of the virus in the community. As we have grown considerably since the beginning of the pandemic, we do not foresee financial implications if there were to be another lockdown or wave of the pandemic.

Globally, issues arising from the pandemic and the war in Ukraine have seen a significant amount of instability, including rising fuel prices, inflation and political tensions, which may impact the organisation. This could include rising costs of delivering services, increased inequality and cost-of-living issues. The Board and Staff Team review any issues arising quarterly and action plans are put in place to mitigate any risks. Despite the uncertainty, Starling is well supported to overcome any issues that the organisation may face due to the reflective and agile nature of operations.

### **Plans for the Future**

Our future work is focussed on continuing and expanding our offer for the young people we work with. We aim to continue our participation projects in all four GM boroughs (Tameside, Trafford, Oldham and Manchester) and hope to increase the number of sessions we provide so that more young people can access our projects.

We are also continuing to develop our 'Neurodiversity Champion' group through further opportunities in consultancy, advocacy and training. This will include mentoring Champions to be able to deliver on our training provision, as well as supporting us to deliver our creative wellbeing sessions with young people.

Finally, we are continuing to pioneer our training and consultancy work around Neurodiversity Inclusion and Acceptance, which we will be looking to offer to more corporate organisations in 2023-24.

Approved by the trustees on 26 Jan 24

Signed on their behalf by Jessica Marvin

A handwritten signature in dark blue ink that reads "Jessica Marvin".

## **Independent Examiner's Report to the Trustees of**

### **Starling**

I report to the trustees on my examination of the accounts of Starling (the Trust) for the period ended 31 March 2023.

#### **Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

#### **Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

*Paul Cowham*

Paul Cowham FCA DChA  
Green Fish Resource Centre  
46 – 50 Oldham Street  
Manchester  
M4 1LE

Date 30 January 2024 .....

Starling  
Statement of Financial Activities  
(including Income and Expenditure account)  
for the year ended 31 March 2023

	Note	Unrestricted funds £	Restricted funds £	Total funds 2023 £	Total funds 2022 £
<b>Income</b>					
Donations and legacies	3	2,342	-	2,342	385
Charitable activities	4	33,089	167,124	200,213	143,783
Fees and other income	-	-	-	-	-
Investments	5	-	-	-	-
<b>Total income</b>		<b>35,431</b>	<b>167,124</b>	<b>202,555</b>	<b>144,168</b>
<b>Expenditure</b>					
Raising funds	6	245	-	245	-
Charitable activities	7	10,694	182,623	193,317	111,941
<b>Total expenditure</b>		<b>10,939</b>	<b>182,623</b>	<b>193,562</b>	<b>111,941</b>
<b>Net income/(expenditure) for the year</b>	8	<b>24,492</b>	<b>(15,499)</b>	<b>8,993</b>	<b>32,227</b>
Transfer between funds		-	-	-	-
<b>Net movement in funds for the year</b>		<b>24,492</b>	<b>(15,499)</b>	<b>8,993</b>	<b>32,227</b>
<b>Reconciliation of funds</b>					
Total funds brought forward		27,627	63,766	91,393	59,166
<b>Total funds carried forward</b>		<b>52,119</b>	<b>48,267</b>	<b>100,386</b>	<b>91,393</b>

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

# Starling

## Balance sheet as at 31 March 2023

	Note	2023		2022	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	-		-		-
<b>Total fixed assets</b>			<b>-</b>		<b>-</b>
<b>Current assets</b>					
Debtors	13	-		-	
Cash at bank and in hand		107,380		91,893	
<b>Total current assets</b>		<b>107,380</b>		<b>91,893</b>	
<b>Liabilities</b>					
Creditors: amounts falling due in less than one year	14	(6,994)		(500)	
<b>Net current assets/(liabilities)</b>			<b>100,386</b>		<b>91,393</b>
<b>Total assets less current liabilities</b>			<b>100,386</b>		<b>91,393</b>
<b>Net assets</b>			<b>100,386</b>		<b>91,393</b>
<b>Funds of the charity</b>					
Restricted income funds	15		48,267		63,766
Unrestricted income funds	16		52,119		27,627
<b>Total charity funds</b>			<b>100,386</b>		<b>91,393</b>

The notes on pages 12 to 20 form part of these accounts.

Approved by the trustees on <sup>26Jan24</sup> ..... and signed on their behalf by:

Jessica Marvin

\_\_\_\_\_  
Name

Signed



# Starling

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

### **1 Accounting policies**

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

#### **a Basis of preparation**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The charity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS 102 section 1A.

Starling meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

#### **b Reconciliation with previous Generally Accepted Accounting Practice**

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required. No such restatement was required.

#### **c Preparation of the accounts on a going concern basis**

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

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.

Notes to the accounts for the year ended 31 March 2023 (continued)

**d Income**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of a provision of a specified service is deferred until the criteria for income recognition are met.

**e Donated services and facilities**

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised; refer to the trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

**f Interest receivable**

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.

**g Fund accounting**

Unrestricted funds are available to spend on activities that further any of the purposes of charity.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

**h Expenditure and irrecoverable VAT**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

**i Tangible fixed assets**

Fixed assets are stated at cost less accumulated depreciation. Individual items costing less than £1,000 are not capitalised. There are currently no fixed assets.

**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 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.

**n 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.

**o Financial instruments**

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

**p Pensions**

The charity pays pension contributions to NEST.

## Starling

Notes to the accounts for the year ended 31 March 2023 (continued)

### 2 Legal status of the charity

The charity is a Charitable Incorporated Organisation (CIO), registration number 1182361.

### 3 Income from donations and legacies

	Unrestricted £	Restricted £	Total 2023 £	<i>Unrestricted</i> £	<i>Restricted</i> £	<i>Total 2022</i> £
Other donations	2,342	-	2,342	385	-	385
<b>Total</b>	2,342	-	2,342	385	-	385

### 4 Income from charitable activities

	Unrestricted £	Restricted £	Total 2023 £	<i>Unrestricted</i> £	<i>Restricted</i> £	<i>Total 2022</i> £
Grants						
Art Society	-	3,000	3,000	-	-	-
Awards for All Community	-	10,000	10,000	-	9,600	9,600
Wellbeing Fund	-	-	-	-	25,974	25,974
Children in Need	-	10,484	10,484	-	-	-
Comic Relief Forever	-	9,000	9,000	-	-	-
Manchester CRH Charitable Trust	-	-	-	-	1,000	1,000
European Social Fund	-	10,000	10,000	-	-	-
GMCVO	-	14,998	14,998	-	19,545	19,545
GM Walking	-	9,500	9,500	-	-	-
Green Spaces	-	5,000	5,000	-	-	-
Groundwork Uk	500	-	500	-	-	-
Historic England	-	5,000	5,000	-	-	-
Trafford Housing Trust	-	-	-	-	24,952	24,952
Manchester Metropolitan University	-	-	-	5,000	-	5,000
Robert Estill	-	-	-	-	24,992	24,992
School for Social SSE	-	-	-	2,000	-	2,000
Sport England	-	6,360	6,360	-	-	-
Use Your Energy	-	9,940	9,940	-	-	-
Young Manchester	-	35,850	35,850	-	7,000	7,000
Youth Music	-	32,992	32,992	-	11,970	11,970
Fees from						
Room hire	215	-	215	-	-	-
Training income	32,374	-	32,374	11,750	-	11,750
<b>Total</b>	33,089	167,124	200,213	18,750	125,033	143,783

## Starling

### Notes to the accounts for the year ended 31 March 2023 (continued)

#### 5 Investment income

	Unrestricted £	Restricted £	2023 £	Unrestricted £	Restricted £	2022 £
Income from bank deposits	-	-	-	-	-	-
	-	-	-	-	-	-

All of the charity's investment income arises from money held in interest bearing deposit accounts. All investment income is unrestricted.

#### 6 Analysis of expenditure on raising funds

	Total 2023 £	Total 2022 £
Fundraising costs	245	-

#### 7 Analysis of expenditure on charitable activities

	Total 2023 £	Total 2022 £
Charitable activities costs		
Advertising/promotional	1,349	867
Equipment, materials & resources	7,344	5,046
General office and admin	1,902	805
Printing, stationery & computer supplies	660	412
Telephone, postage & internet	996	491
Insurance	328	331
Professional services	7,778	1,260
Refreshments	248	1,100
Room hire	4,282	5,375
Sundry expenses	-	43
Transport/travel	6,551	5,598
Core staff	92,118	44,969
Freelance/sessional staff	68,761	44,644
Other governance costs		
Independent examination & accountancy	1,000	1,000
	193,317	111,941
	2023 £	2022 £
Restricted expenditure	182,623	109,617
Unrestricted expenditure	10,694	2,324
	193,317	111,941

## Starling

### Notes to the accounts for the year ended 31 March 2023 (continued)

#### 8 Net income/(expenditure) for the year

This is stated after charging/(crediting):	2023	2022
	£	£
Amortisation of intangible assets	-	
Independent examiner's remuneration		
- accountancy	500	250
- independent examination	500	250
- Quickbooks support		120
	-	420

#### 9 Staff costs

Staff costs during the year were as follows:

	2023	2022
	£	£
Wages and salaries	87,501	44,049
Social security costs	2,763	-
Employers pension contributions	1,841	920
Staff expenses and training	13	-
	92,118	44,969

No employee has employee benefits in excess of £60,000 (2022: Nil).

The average number of staff employed during the period was 4.6 (2022: 2.3).

The average full time equivalent number of staff employed during the period was 3.3 (2022: 1.7.)

The key management personnel of the charity comprise the trustees and the director and the two project coordinators. The total employee benefits of the key management personnel of the charity were £90,358.

#### 10 Trustee remuneration and expenses, and related party transactions

No trustees received any remuneration or reimbursed expenses from the charity in the year (2022: Nil).

Aggregate donations from related parties were £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).

## Starling

### Notes to the accounts for the year ended 31 March 2023 (continued)

#### 11 Government grants

No government grants were received during the year or during the previous year.

#### 12 Corporation tax

The charity is exempt from tax on income and gains falling within Chapter 3 or 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.

#### 13 Debtors

	2023 £	2022 £
Trade debtors	-	-
Other debtors	-	-
	<hr/>	<hr/>
	-	-
	<hr/> <hr/>	<hr/> <hr/>

#### 14 Creditors: amounts falling due within one year

	2023 £	2022 £
Accruals	5,025	500
Taxation	1,969	-
	<hr/>	<hr/>
	6,994	500
	<hr/> <hr/>	<hr/> <hr/>

## Starling

### Notes to the accounts for the year ended 31 March 2023 (continued)

#### 15 Analysis of movement in restricted funds

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2023 £
Art Society	-	3,000	-	-	3,000
Awards for All	-	10,000	(8,565)	-	1,435
Children in Need	-	10,484	(10,484)	-	-
Comic Relief	-	9,000	(9,000)	-	-
Community Wellbeing Fund	25,554	-	(25,554)	-	-
CRH Charitable Trust	-	10,000	(4,865)	-	5,135
ESF	(4,669)	14,998	(10,329)	-	-
GMCVO	-	9,500	(2,834)	-	6,666
GM Walking	-	5,000	(3,007)	-	1,993
Green Spaces	-	5,000	(3,836)	-	1,164
Historic England	-	5,000	(3,048)	-	1,952
Robert Estill	16,843	-	(16,843)	-	-
Sport England	-	6,360	(3,155)	-	3,205
Trafford Housing Trust	17,458	-	(17,458)	-	-
Use Your Energy	-	9,940	(3,363)	-	6,577
Young Manchester	-	35,850	(35,850)	-	-
Youth Music	8,580	32,992	(24,432)	-	17,140
	63,766	167,124	(182,623)	-	48,267

<b>Previous reporting period</b>	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2022 £
Awards for All	-	9,600	(9,476)	(124)	-
Community Wellbeing Fund	-	25,974	(420)	-	25,554
ESF	(8,201)	19,545	(16,013)	-	(4,669)
Forever Manchester Phase 2	3,427	1,000	(2,756)	(1,671)	-
GM Wellbeing Fund	1,292	-	-	(1,292)	-
Government Covid-19 Fund	3,295	-	(2,773)	(522)	-
Postcode Trust	17,887	-	(16,030)	(1,857)	-
Robert Estill	-	24,992	(8,149)	-	16,843
Social Infrastructure Fund	23,094	-	(20,937)	(2,157)	-
Trafford Housing Trust	3,304	24,952	(10,798)	-	17,458
Young Manchester	-	7,000	(7,506)	506	-
Youth Music	11,369	11,970	(14,759)	-	8,580
	55,467	125,033	(109,617)	(7,117)	63,766

The balances on restricted funds are all unexpended grants for the charity's projects. Transfers from restricted funds occur when capital items are purchased and this satisfies the restriction on the funding.

## Starling

Notes to the accounts for the year ended 31 March 2023 (continued)

### 16 Analysis of movement in unrestricted funds

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers £	As at 31 March 2023 £
General fund	27,627	35,431	(10,939)		52,119
	27,627	35,431	(10,939)	-	52,119

<b>Previous reporting period</b>	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers £	Balance as at 31 March 2022 £
General fund	3,699	19,135	(2,324)	7,117	27,627
	3,699	19,135	(2,324)	7,117	27,627

### 17 Analysis of net assets between funds

	General fund £	Designated funds £	Restricted funds £	Total £
Tangible fixed assets	-	-	-	-
Net current assets/(liabilities)	100,386	-	-	100,386
Total	100,386	-	-	100,386

**STARLING**

England & Wales - Charity number 1182361

---

# Accounts

---

**Annual Report and Financial Statements for the year ended 31st  
March 2022**

**Registered Charity No: 1182361**



**Board of Trustees:**

Dr Jessica Marvin  
Ms Laura Scully  
Mrs Helen West  
Mr Roderick Kippen

**Members of Staff:**

Ms Katie Charlton - Director  
Fionna Allen - Project Coordinator

**Registered Address:**

WDC Creative  
Studio 18  
18 Hilton Street  
Manchester  
M1 1FR

**Independent Examiner:**

Paul Cowham FCA DChA  
Green Fish Resource Centre  
46 – 50 Oldham Street  
Manchester  
M4 1LE

## **Statement from Trustees**

The managing trustees of Starling confirm that they are satisfied that they have complied with their duty with regards to ensuring that the Charity has undertaken suitable works for the benefit of the public; as required by the Charity Commission.

## **Structure Governance and Management**

### **Governing Document**

The organisation operates under the 'Foundation Model' and has a written constitution overseen and signed by the trustees. The organisation is incorporated as a Charitable Incorporated Organisation (CIO).

### **Appointment of Trustees**

Trustees are appointed by the Board and Founder of the organisation. Trustees must go through a formal interview and vetting process overseen by the Board and Founder. There will always be a minimum of three board members. Board members adopt the following Policies and Procedures for induction and training of Trustees:

- Safeguarding Children and Vulnerable Adults
- Equality and Diversity
- Health and Safety

## **Objectives and Activities**

### **Charitable Objectives**

The charity provides services for 'neurodivergent' young people aged 13-25 from across Greater Manchester and the North West of England.

'Neurodivergent' refers to individuals who experience differences in the way that their brain functions due to a range of conditions including Autism, ADHD, Mental Health and Developmental Trauma.

Starling's objectives to working with neurodivergent young people is as follows:

- (a) Advancing in life and helping young people by developing their skills, capacities and capabilities to enable them to participate in society as independent, mature and responsible individuals;
- (b) Advancing education;
- (c) Relieving unemployment;
- (d) Providing recreational and leisure time activity in the interests of social welfare for people living in the area of benefit who have need by reason of their youth, age, infirmity or disability, poverty or social and economic circumstances with a view to improving the conditions of life of such persons;
- (e) Preserving and protecting the health and wellbeing.

Starling's activities for neurodivergent young people can include the following:

- (a) Recreational activities - e.g. trips and outings, social events, outdoor activities, creative projects, after school clubs
- (b) Issue-based workshops - e.g. mental health, healthy relationships, drugs and alcohol awareness, understanding risk-taking and antisocial behaviour
- (c) Peer-mentoring - e.g. 1-2-1 support from peers, befriending, volunteering, drop-in advice and guidance sessions run by young people
- (d) Youth Voice activities - e.g. consultation, group-based advocacy work, campaigns around youth issues, involvement in youth voice steering groups
- (e) Strategic opportunities - e.g. leadership roles within the charity, participation in national and local advisory boards, representing youth issues at conferences and events

## Staffing

Starling currently employ two members of staff, Katie Charlton (FTE 1) and Fionna Inward-Allen (FTE 0.8). Katie Charlton is the Director of the organisation and is responsible for the overall management of the charity and delivering the charitable objectives. Fionna Inward-Allen is Project Coordinator and oversees the delivery of our youth participation projects.

## Review of Activities

### Youth Projects

From April 2021 to March 2022, we have worked with over 100 neurodivergent young people aged 13-25 across Greater Manchester by providing weekly creative wellbeing activities both face-to-face and online.

We have continued to embed our presence in Tameside, Trafford and Oldham, and have been able to operate our projects throughout the pandemic through following guidance from the National Youth Association ([www.nya.org](http://www.nya.org)).

We have continued to expand and develop our offer of creative activities (visual arts, digital arts and performing arts) based on the '5 Ways To Wellbeing': Connect, Give, Take Notice, Be Active and Keep Learning. We have worked with a variety of neurodivergent artists, both established and emerging, and have been able to platform neurodivergent talent through our work.

Through our monitoring and evaluation systems, we have been able to demonstrate our impact throughout the year. Many of the young people we work with (we estimate up to 75%) are experiencing poor mental health and an extreme sense of isolation.

Since starting the projects we have seen 72% of our attendees identify that they have improved their mental health through taking part. 8 out of 10 young people we work with have identified that they have felt more connected to other people and have developed new friendships through joining our group. 78% of young people also identified they had increased their confidence and self-esteem.

Quotes from participants:

*'It helped me get out the house and actually do something as my mental health is really bad. And meeting new people are in the same situation as me really helped me as being there it makes you feel confident and comfortable.'*

*'It got me to be social and creative in a different environment.'*

*'I liked expressing how I feel and being inspired by being creative.'*

*'Talking to new people has improved my confidence and it make starting a new school easier.'*

Throughout the pandemic we had adapted our delivery model to support more online work. As we have been able to deliver face-to-face consistently this year, we have reduced our online work, with only around 20% of our delivery taking place online. We will still continue to offer online sessions for those young people who are still struggling to attend in-person activities, but we believe we may phase this element of our programme out next year as young people tell us that face-to-face work is more impactful.

### Neurodiversity Training

In May 2021 we launched our online training offer 'An Introduction to Neurodiversity', a 2.5 hour course that aims to demystify the term 'neurodiversity' and provide attendees with practical solutions around becoming more neuro-inclusive.

Our training was developed in response to a growing need from both referral partners and young people to raise awareness around neurodiversity, as this is a subject that is still relatively unknown across the youth and community sector.

We have had great success with our training provision this year, training over 250 professionals at 20 online training events, providing our organisation with over £11,000 of unrestricted income. Overall the training has been well received and we have had many enquiries about providing the training to a wider audience, including commissions from local Clinical Commissioning Groups in Greater Manchester.

## **Neurodiversity Champions**

Throughout 2021-22 we have been fortunate to connect with 15 neurodivergent lived experience experts who have been involved with our work through grant funded programmes around youth participation and employability. Our Neurodiversity Champions group have worked as volunteers to support our organisation with strategy, consultation and representation of neurodiversity within our work.

The Champions worked on a number of projects this year, including designing an interactive board game that focusses on neurodiversity awareness and acceptance, that we plan to launch later this year. The group have also been supported to attend a number of social and cultural events that support their personal and professional development, including events at The Whitworth Art Gallery and HOME Manchester. We will be working to expand and develop this group in the coming years and ensure their voices are embedded into our work as we move forward.

## **Financial Review**

### **Overview**

Starling has significantly increased income through the receipt of grants this financial year. All grants received have been restricted to charitable activities and have covered staffing, operational costs and delivery costs. We have built our unrestricted income through the provision of our training offer and this surplus has been transferred to our reserves.

### **Reserves Policy**

Our reserves policy is to maintain a level of reserves that trustees believe to be consistent both with ongoing financial stability, alongside maximum utilisation of resources for the delivery of activities. The level of reserves held by Starling is monitored and regularly reviewed by the trustees. Certain unrestricted funds are designated for use in the event of any unforeseen circumstances that could materially affect the ability of Starling to pursue its objectives or fulfil any contractual obligations. The level of this designated fund is reviewed annually by trustees. Currently Starling holds reserves of £28,127 which covers approximately 6 months of core running costs. The trustees are aiming to increase this to 9 month's core running costs by the end of 2022-23 financial year.

### **Review of Risks**

The Trustee Board oversee the annually reviewed Risk Management Model and review all governance, operational, financial, environmental and external risk, and law and regulation compliance at quarterly meetings. Current risks are focussed on financial sustainability, funding opportunities, environmental risk factors due to the Covid-19 pandemic and uncertainty due to international issues such as the war in Ukraine and Brexit.

Financial sustainability has been reviewed and mitigated through continuing to develop a diversified income through neurodiversity training and consultancy. This will ensure that the charity builds further reserves of unrestricted income to ensure the longevity of its work. Grant funding has also been considered with a grant application timetable in place in order to ensure all projects are able to continue and that work can expand to the demand of our services. As an organisation we are looking to secure more longer term, substantial funding sources (£25k per grant, for up to 4 years) so that we can move away from shorter term projects that leave the organisation in an unstable position.

Covid-19 is an ongoing risk factor for all charities. The Starling Board regularly works in collaboration with delivery staff and the Director to assess the dangers of working directly with individuals in the community. We have robust risk assessments and escalation/de-escalation of procedures in place, depending on the severity of the virus in the

community. As we have grown considerably since the beginning of the pandemic, we do not foresee financial implications if there were to be another lockdown or wave of the pandemic.

Globally, issues arising from the pandemic, Brexit and the war in Ukraine have seen a significant amount of instability, including rising fuel prices, inflation and political tensions, which may impact the organisation. This could include rising costs of delivering services, increased inequality and cost-of-living issues. The Board and Staff Team review any issues arising quarterly and action plans are put in place to mitigate any risks. Despite the uncertainty, Starling is well supported to overcome any issues that the organisation may face due to the reflective and agile nature of operations.

## **Plans for the Future**

Our future work is focussed on continuing and expanding our offer for the young people we work with. We aim to continue our participation projects in all four GM boroughs (Tameside, Trafford, Oldham and Manchester) and hope to increase the number of sessions we provide so that more young people can access our projects.

We are also continuing to develop our 'Neurodiversity Champion' group through further opportunities in consultancy, advocacy and training. This will include mentoring Champions to be able to deliver on our training provision, as well as supporting us to deliver our creative wellbeing sessions with young people.

Finally, we are continuing to pioneer our training and consultancy work around Neurodiversity Inclusion and Acceptance, which we will be looking to offer to more corporate organisations in 2022-23.



Signed by Dr Jessica Marvin on behalf of the trustees

01 / 19 / 2023

## **Independent Examiner's Report to the Trustees of**

### **Starling**

I report to the trustees on my examination of the accounts of Starling (the Trust) for the period ended 31 March 2022.

#### **Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

#### **Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

*Paul Cowham*

Paul Cowham FCA DChA  
Green Fish Resource Centre  
46 – 50 Oldham Street  
Manchester  
M4 1LE

01 / 20 / 2023

Date .....

## Starling

Year ending 31 March 2022

### Receipts and Payments Accounts

	<b>2022</b>			<b>2021</b>		
	Unrestricted funds	Restricted funds	Total funds	Unrestricted funds	Restricted funds	Total funds
	£	£	£	£	£	£
<b>Receipts</b>						
Donations	385	-	385	768	-	768
Grants	7,000	125,033	132,033	-	102,667	102,667
Fees for charitable service	11,750		11,750	500	-	500
Total receipts	19,135	125,033	144,168	1,268	102,667	103,935
<b>Payments</b>						
Accountancy	-	500	500	147	-	147
Advertising/promotional	117	750	867	-	-	-
Equipment, materials & resour	-	5,046	5,046	-	6,080	6,080
General office and admin		805	805	-	-	-
Printing, stationery & compute	-	412	412	-	-	-
Telephone, postage & internet	-	491	491	-	1,415	1,415
Insurance	-	331	331	-	248	248
Professional services	1,090	170	1,260	-	-	-
Refreshments		1,100	1,100	-	-	-
Room hire	-	5,375	5,375	-	1,544	1,544
Sundry expenses	43	-	43	-	483	483
Transport/travel	574	5,024	5,598	-	1,145	1,145
Core staff		44,969	44,969	2,089	15,435	17,524
Freelance/sessional staff	-	44,644	44,644	-	27,708	27,708
Total payments	1,824	109,617	111,441	2,236	54,058	56,294
Net of receipts/(payments)	17,311	15,416	32,727	(968)	48,609	47,641
Transfers	7,117	(7,117)	-	-	-	-
Cash funds last year end	3,699	55,467	59,166	4,667	6,858	11,525
Cash funds this year end	28,127	63,766	91,893	3,699	55,467	59,166

# Starling

Year ending 31 March 2022

## Statement of assets and liabilities at the end of the year

Notes	2022			2021			
	Unrestricted funds £	Restricted funds £	Total funds £	Unrestricted funds £	Restricted funds £	Total funds £	
Cash funds	1	28,127	63,766	91,893	3,699	55,467	59,166
<hr/>							
Assets - ESF project, monies owed		-	4,669	4,669		8,201	8,201
Liabilities relating to before 31 March 2021		500	-	500	500	-	500
<hr/>							
		27,627	68,435	96,062	3,199	55,467	58,666
<hr/>							

Signed on behalf of the trustees:

Dr Jessica Marvin



-----  
Name

-----  
Signed

01 / 19 / 2023

-----  
Date

## Starling

Year ending 31 March 2022

### 1 Analysis of restricted funds

	Cash as at 31 March 2021	income	spend	transfers	Cash as at 31 March 2022
Awards for All	-	9,600	(9,476)	(124)	-
Community Wellbeing Fund	-	25,974	(420)	-	25,554
ESF	(8,201)	19,545	(16,013)	-	(4,669)
Forever Manchester Phase 2	3,427	1,000	(2,756)	(1,671)	-
GM Wellbeing Fund	1,292	-	-	(1,292)	-
Government Covid-19 Fund	3,295	-	(2,773)	(522)	-
Postcode Trust	17,887	-	(16,030)	(1,857)	-
Robert Estill	-	24,992	(8,149)	-	16,843
Social Infrastructure Fund	23,094	-	(20,937)	(2,157)	-
Trafford Housing Trust	3,304	24,952	(10,798)	-	17,458
Young Manchester	-	7,000	(7,506)	506	-
Youth Music	11,369	11,970	(14,759)	-	8,580
	<u>55,467</u>	<u>125,033</u>	<u>(109,617)</u>	<u>(7,117)</u>	<u>63,766</u>

**STARLING**

England & Wales - Charity number 1182361

---

# Accounts

---



**Annual Report and Financial Statements for the year  
ended 31st March 2021**

**Registered Charity No: 1182361**

**Board of Trustees:**

Dr Jessica Marvin  
Ms Laura Scully  
Mrs Helen West  
Mr Roderick Kippen

**Members of Staff:**

Ms Katie Charlton - Director  
Fionna Inward Allen - Project Coordinator

**Registered Address:**

Apt. 5, 72-74 Manchester Road  
Chorlton  
M21 9PQ

**Independent Examiners:**

Paul Cowham FCA DChA  
Green Fish Resource Centre  
46 – 50 Oldham Street  
Manchester  
M4 1LE

## **Statement from Trustees**

The managing trustees of Starling confirm that they are satisfied that they have complied with their duty with regards to ensuring that the Charity has undertaken suitable works for the benefit of the public; as required by the Charity Commission.

## **Structure Governance and Management**

### **Governing Document**

The organisation operates under the 'Foundation Model' and has a written constitution overseen and signed by the trustees. The organisation is incorporated as a Charitable Incorporated Organisation (CIO).

### **Appointment of Trustees**

Trustees are appointed by the Board and Founder of the organisation. Trustees must go through a formal interview and vetting process overseen by the Board and Founder. There will always be a minimum of three board members. Board members adopt the following Policies and Procedures for induction and training of Trustees:

- Safeguarding Children and Vulnerable Adults
- Equality and Diversity
- Health and Safety

## **Objectives and Activities**

### **Charitable Objectives**

The charity provides services for 'neurodivergent' young people aged 13-25 from across Greater Manchester and the North West of England.

'Neurodivergent' refers to individuals who experience differences in the way that their brain functions due to a range of conditions including Autism, ADHD, Mental Health and Developmental Trauma.

Starling's objectives to working with neurodivergent young people is as follows:

- (a) Advancing in life and helping young people by developing their skills, capacities and capabilities to enable them to participate in society as independent, mature and responsible individuals;
- (b) Advancing education;
- (c) Relieving unemployment;
- (d) Providing recreational and leisure time activity in the interests of social welfare for people living in the area of benefit who have need by reason of their youth, age, infirmity or disability, poverty or social and economic circumstances with a view to improving the conditions of life of such persons;
- (e) Preserving and protecting the health and wellbeing.

Starling's activities for neurodivergent young people can include the following:

- (a) Recreational activities - e.g. trips and outings, social events, outdoor activities, creative projects, after school clubs
- (b) Issue-based workshops - e.g. mental health, healthy relationships, drugs and alcohol awareness, understanding risk-taking and antisocial behaviour
- (c) Peer-mentoring - e.g. 1-2-1 support from peers, befriending, volunteering, drop-in advice and guidance sessions run by young people
- (d) Youth Voice activities - e.g. consultation, group-based advocacy work, campaigns around youth issues, involvement in youth voice steering groups
- (e) Strategic opportunities - e.g. leadership roles within the charity, participation in national and local advisory boards, representing youth issues at conferences and events

## **Staffing**

Starling current employ two members of staff, Katie Charlton (FTE 0.8) and Fionna Inward-Allen (FTE 0.6). Katie Charlton is the Director of the organisation and is responsible for the overall management of the charity and delivering the charitable objectives. Fionna Inward-Allen is Project Coordinator and oversees the delivery of our youth participation projects.

## **Review of Activities**

Over the past year we have supported neurodivergent young people aged 13-25 by providing a range of creative wellbeing activities both in small group and 1-2-1 settings, both online and face-to-face.

Activities included creative writing, music, drama and visual arts and are based on the '5 Ways To Wellbeing': Connect, Give, Take Notice, Be Active and Keep Learning. Our activities provide young people with practical solutions to improve their wellbeing, as well as a social space to develop positive relationships and communication skills.

We currently run projects such as these in Trafford, Oldham, Tameside and Manchester, as well as across Greater Manchester through our online provision.

Our funded projects engage up to 40 young people each week. We also work with 20 young people through 1-2-1 online formats such as Zoom and WhatsApp, due to their experiences of social anxiety and complex behavioural needs.

Since starting the projects we have seen 85% of our attendees identify that they have improved their wellbeing through taking part. 90% have also improved their confidence and a further 68% have identified that they have increased their coping skills.

Throughout the pandemic we have adapted our delivery model to support more online work. We run weekly groups and 1-2-1 sessions on Zoom and have delivered over 170 'wellbeing packs' and accompanying 'how to' videos to young people and their families. Young people that are engaging in this work have expressed that it has helped them to maintain their emotional wellbeing and social connections during the crisis.

Covid-19 had a catastrophic impact on the lives of young people, and particularly disabled and neurodivergent young people. 59% of all Covid deaths were disabled individuals (ONS, 2020), and the Council for Disabled Children (2021) has widely reported that disabled young people have had an acute lack of practical and emotional support throughout the crisis leading to loneliness, isolation, poor mental health and lack of access to remote learning.

For those young people with mental health issues and trauma related neurodivergence, Young Minds (2021) have highlighted the devastating impact that Covid has played in increasing their anxiety, self-harm, panic attacks and social disconnectedness.

As we work directly (and have done throughout the pandemic) with these young people who experience complex and overlapping forms of disadvantage, we can confirm that these studies are reflected in our cohorts of young people. Fortunately, following the guidance of the National Youth Agency ([www.nya.org.uk](http://www.nya.org.uk)) we have been able to work with vulnerable young people face-to-face throughout the country's lockdowns.

## **Financial Review**

### **Overview**

Starling has significantly increased income through the receipt of grants this financial year. All grants received have been restricted to charitable activities and have covered staffing, operational costs and delivery costs. As we have very few overheads, the majority of our grant funding is spent on direct delivery of projects to our beneficiaries.

### **Reserves Policy**

Our reserves policy is to maintain a level of reserves that trustees believe to be consistent both with ongoing financial stability, alongside maximum utilisation of resources for the delivery of activities. The level of reserves held by Starling is monitored and regularly reviewed by the trustees. Certain unrestricted funds are designated for use in the event of any unforeseen circumstances that could materially affect the ability of Starling to pursue its objectives or fulfil any contractual obligations. The level of this designated fund is reviewed annually by trustees. Currently Starling holds reserves of £3699 which covers one month's core running costs. The trustees aim to increase this to three month's core running costs by the end of 2021-22 financial year.

### **Review of Risks**

The Trustee Board oversee the annually reviewed Risk Management Model and review all governance, operational, financial, environmental and external risk, and law and regulation compliance at quarterly meetings. Current risks are focussed on financial sustainability and environmental risk factors due to the Covid-19 pandemic.

Financial sustainability has been reviewed and mitigated through developing a diversified income through neurodiversity training and consultancy. This will ensure that the charity builds further reserves of unrestricted income to ensure the longevity of its work. Grant funding has also been considered with a grant application timetable in place in order to ensure all projects are able to continue and that work can expand to the demand of our services.

Covid-19 is an ongoing risk factor for all charities. The Starling Board regularly works in collaboration with delivery staff and the Director to assess the dangers of working directly with individuals in the community. We have robust risk assessments and escalation/de-escalation of procedures in place, depending on the severity of the virus in the community. As we have grown considerably since the beginning of the pandemic, we do not foresee financial implications if there were to be another lockdown or wave of the pandemic.

## Plans for the Future

Our future work is focussed on recovery for the young people we work with. We aim to continue our participation projects in all four GM boroughs (Tameside, Trafford, Oldham and Manchester) and provide additional wellbeing support for those most impacted by the pandemic.

We are also developing a group of 'Neurodiversity Champion Volunteers' who are up-skilling in practical approaches to inclusion of neurodivergent individuals. We currently have 15 active 'champions' who have undertaken training with us and who are supporting us to deliver our participation projects with young people.

Finally, we are pioneering training and consultancy work around Neurodiversity Inclusion and Acceptance, which we are launching in May 2021. We hope that this work will ensure that more individuals and organisations are aware of the often hidden experiences of neurodivergent people and therefore promote more neuro-inclusivity in the world we live in.

signed:



11/1/2022

Jessica Marvin

## **Independent Examiner's Report to the Trustees of**

### **Starling**

I report to the trustees on my examination of the accounts of Starling (the Trust) for the period ended 31 March 2021.

#### **Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

#### **Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

*Paul Cowham*

Paul Cowham FCA DChA  
Green Fish Resource Centre  
46 – 50 Oldham Street  
Manchester  
M4 1LE

12/1/2022

Date .....

## Starling

Year ending 31 March 2021

### Receipts and Payments Accounts

	<b>2021</b>			<b>2020</b>		
	Unrestricted funds	Restricted funds	Total funds	Unrestricted funds	Restricted funds	Total funds
	£	£	£	£	£	£
<b>Receipts</b>						
Donations	768	-	768	144	-	144
Grants	-	102,667	102,667	-	13,208	13,208
Fees for charitable service	500	-	500	6,588	-	6,588
Total receipts	1,268	102,667	103,935	6,732	13,208	19,940
<b>Payments</b>						
Accountancy	147	-	147	-	-	-
Equipment, materials & resources	-	6,080	6,080	-	1,085	1,085
Printing, stationery & computer	-	-	-	-	186	186
Telephone, postage & internet	-	1,415	1,415	-	73	73
Insurance	-	248	248	161	-	161
Room hire	-	1,544	1,544	-	-	-
Sundry expenses	-	483	483	-	-	-
Transport/travel	-	1,145	1,145	-	261	261
Core staff	2,089	15,435	17,524	-	-	-
Freelance/sessional staff	-	27,708	27,708	1,904	4,745	6,649
Total payments	2,236	54,058	56,294	2,065	6,350	8,415
Net of receipts/(payments)	(968)	48,609	47,641	4,667	6,858	11,525
Transfers			-	-	-	-
Cash funds last year end	4,667	6,858	11,525	-	-	-
Cash funds this year end	3,699	55,467	59,166	4,667	6,858	11,525

# Starling

Year ending 31 March 2021

## Statement of assets and liabilities at the end of the year

Notes	<b>2021</b>			<b>2020</b>			
	Unrestrict ed funds	Restricted funds	Total funds	Unrestricted funds	Restricted funds	Total funds	
	£	£	£	£	£	£	
Cash funds	1	3,699	55,467	59,166	4,667	6,858	11,525
<hr/>							
Assets - ESF project, monies owe		-	8,201	8,201			
<hr/>							
Liabilities relating to before 31 March 2021		500	-	500	150	-	150
<hr/>							
		3,199	63,668	66,867	4,517	6,858	11,375
<hr/>							

Signed on behalf of the trustees:

Jessica Marvin

-----  
Name

11/1/2022

-----  
Date

  
-----  
Signed

# Starling

Year ending 31 March 2021

## 1 Analysis of restricted funds

	Cash as at 31 March 2020	income	spend	transfers	Cash as at 31 March 2021
Community Wellbeing Fund	5,860	-	(5,860)	-	-
ESF	-	4,849	(13,050)	-	(8,201)
Forever Manchester Phase 1	-	2,728	(2,728)	-	-
Forever Manchester Phase 2	-	5,000	(1,573)	-	3,427
GM Walking	-	5,000	(5,000)	-	-
GM Wellbeing Fund	-	2,995	(1,703)	-	1,292
GMCVO Community Wellbeing	-	1,000	(1,000)	-	-
Government Covid-19 Fund	-	7,575	(4,280)	-	3,295
Oldham Covid-19 Fund	-	1,000	(1,000)	-	-
Postcode Trust	-	19,986	(2,099)	-	17,887
Salford CVS	998	-	(998)	-	-
Social Infrastructure Fund	-	24,687	(1,593)	-	23,094
Tameside Covid-19 Fund	-	200	(200)	-	-
Trafford Housing Trust	-	9,958	(6,654)	-	3,304
We Love MCR	-	2,727	(2,727)	-	-
Youth Music	-	14,962	(3,593)	-	11,369
	<hr/>				
	6,858	102,667	(54,058)	-	55,467