

**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), Fionna 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. Fionna 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 black 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 £
Income					
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	-	-	-	-
Total income		35,431	167,124	202,555	144,168
Expenditure					
Raising funds	6	245	-	245	-
Charitable activities	7	10,694	182,623	193,317	111,941
Total expenditure		10,939	182,623	193,562	111,941
Net income/(expenditure) for the year	8	24,492	(15,499)	8,993	32,227
Transfer between funds		-	-	-	-
Net movement in funds for the year		24,492	(15,499)	8,993	32,227
Reconciliation of funds					
Total funds brought forward		27,627	63,766	91,393	59,166
Total funds carried forward		52,119	48,267	100,386	91,393

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

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

Approved by the trustees on 26Jan24 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.

Notes to the accounts for the year ended 31 March 2023 (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.

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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 £	Unrestricted £	Restricted £	Total 2022 £
Other donations	2,342	-	2,342	385	-	385
Total	2,342	-	2,342	385	-	385

4 Income from charitable activities

	Unrestricted £	Restricted £	Total 2023 £	Unrestricted £	Restricted £	Total 2022 £
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	5,000	5,000	-	-	-
Historic England	-	-	-	-	-	-
Trafford Housing Trust	-	5,000	5,000	-	-	-
Manchester Metropolitan University	-	-	-	-	24,952	24,952
Robert Estill	-	-	-	5,000	-	5,000
School for Social SSE	-	-	-	-	24,992	24,992
Sport England	-	-	-	2,000	-	2,000
Use Your Energy	-	6,360	6,360	-	-	-
Young Manchester	-	9,940	9,940	-	-	-
Youth Music	-	35,850	35,850	-	7,000	7,000
	-	32,992	32,992	-	11,970	11,970
Fees from						
Room hire	215	-	215	-	-	-
Training income	32,374	-	32,374	11,750	-	11,750
Total	33,089	167,124	200,213	18,750	125,033	143,783

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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

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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

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).

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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/>

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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

Previous reporting period	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

Previous reporting period	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