

**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 £	<i>Total funds 2023 £</i>
<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>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 27/JAN/2024 and signed on their behalf by:

Jessica Marvin  
Name

Signed



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 £	Unrestricted £	Restricted £	Total 2023 £
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 £	Unrestricted £	Restricted £	Total 2023 £
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	-	1,000	1,000	-	9,000	9,000
Community Wellbeing Fund	-	14,280	14,280	-	-	-
CRH Charitable Trust	-	10,000	10,000	-	10,000	10,000
European Scl Fund	-	-	-	-	14,998	14,998
Forever Mcr	-	5,000	5,000	-	-	-
GMCVO	-	4,355	4,355	-	9,500	9,500
GM Walking	-	-	-	-	5,000	5,000
Green Spaces	-	10,000	10,000	-	5,000	5,000
Groundwork Uk	-	-	-	500	-	500
Historic England	-	5,000	5,000	-	5,000	5,000
King Baudouin Foundation	-	29,262	29,262	-	-	-
Trafford Council	-	2,500	2,500	-	-	-
The Charity Service	-	3,000	3,000	-	-	-
Reaching Communities	-	21,010	21,010	-	-	-
School for Social SSE	-	-	-	-	-	-
Sport England	-	8,000	8,000	-	6,360	6,360
Use Your Energy	-	-	-	-	9,940	9,940
Young Manchester	-	-	-	-	35,850	35,850
Youth Music	-	30,000	30,000	-	32,992	32,992
Fees from						
Room hire	-	-	-	215	-	215
Training and consultancy	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	-

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

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

Previous reporting period	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