

**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 £ |
|--|------|----------------------------|--------------------------|--------------------------|--------------------------|
| Income | | | | | |
| 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 |
| | | | | | |
| Total income | | 17,394 | 182,331 | 199,725 | 235,006 |
| Expenditure | | | | | |
| Raising funds | 6 | 372 | - | 372 | 1,100 |
| Charitable activities | 7 | 33,642 | 204,246 | 237,888 | 213,069 |
| | | | | | |
| Total expenditure | | 34,014 | 204,246 | 238,260 | 214,169 |
| | | | | | |
| Net income/(expenditure) for the year | 8 | (16,620) | (21,915) | (38,535) | 20,837 |
| Transfer between funds | | - | - | - | - |
| | | | | | |
| Net movement in funds for the year | | (16,620) | (21,915) | (38,535) | 20,837 |
| Reconciliation of funds | | | | | |
| Total funds brought forward | | 86,268 | 34,955 | 121,223 | 100,386 |
| | | | | | |
| Total funds carried forward | | 69,648 | 13,040 | 82,688 | 121,223 |

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

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



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.

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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 £ | Unrestricted £ | Restricted £ | Total 2024 £ |
|-----------------|-------------------|-----------------|-----------------|-------------------|-----------------|-----------------|
| Other donations | 10 | - | 10 | 142 | - | 142 |
| Total | 10 | - | 10 | 142 | - | 142 |

4 Income from charitable activities

| | Unrestricted £ | Restricted £ | Total 2025 £ | Unrestricted £ | Restricted £ | Total 2024 £ |
|------------------|-------------------|-----------------|-----------------|-------------------|-----------------|-----------------|
| 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 |
| Total | 16,826 | 182,331 | 199,157 | 51,147 | 183,366 | 234,513 |

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

5 Investment income

| | Unrestricted £ | Restricted £ | 2025 £ | Unrestricted £ | Restricted £ | 2024 £ |
|---------------------------|-------------------|-----------------|-----------|-------------------|-----------------|-----------|
| 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 |

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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).

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 |

14 Creditors: amounts falling due within one year

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

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 |
| | 34,955 | 182,331 | (204,246) | - | 13,040 |

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

15 continued

| Previous reporting period | 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 |

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

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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 |

| Previous reporting period | 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 |