Start360 Ltd

Northern Ireland · Charity number 105848

Details

Status	Received
Company number	33207
Registered	2018-11-02
Register	View on the Charity Commission for Northern Ireland register

Contact

Address	Start360 6-10 William Street Belfast Bt1 1pr BT1 1PR
Phone	028 9043 5810
Email	danny.mcquillan@start360.org
Website	6-10 william street

Activities

Purposes: The Charity's objects ("Objects") are specifically restricted to the following:- To provide for the benefit of the public: (1) Assistance through mentoring, counselling, group work, advocacy and other intervention, diversionary and support programmes and activities to youths and/or adults who: (a) have experienced problems related to their misuse of alcohol, drugs or other harmful substances or are considered at risk of such misuse; (b) suffer, or at risk of, isolation or exclusion from their communities; (c) face barriers to employment; (d) experience other forms of disadvantage, including emotional and behavioural problems. (2) Support services for the families of such persons. (3) Consultancy services to organisations, agencies and institutions that have an interest in furthering these Objects.

What the charity does: The relief of those in need by reason of youth, age, ill-health, disability, financial hardship or other disadvantage

How the charity works: Advice/advocacy/information,Counselling/support,Criminal justice,Education/training,Medical/health/sickness,Relief of poverty,Volunteer development,Youth development

Who the charity helps: Addictions (drug/solvent/alcohol abuse),Adult training,Asylum seekers/refugees,Children (5-13 year olds),Community safety/crime prevention,Ethnic minorities,Ex-offenders and prisoners,General public,Homelessness,Men,Mental health,Older people,Parents,Preschool (0-5 year olds),Specific areas of deprivation,Unemployed/low income,Voluntary and community sector,Volunteers,Women,Youth (14-25 year olds)

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£3,514,811	£3,466,394	£-182,576	81

Trustees

Name	Role	Appointed
Dr Gail Neill		
Laureen Cuckson		
Mr Gary Milling		
Mr Gavin Adams		
Mr Jeff Hillis		
Mr Tony Clarke		
Ms Gillian Heron		
Ms Sharon Mcilveen		

Accounts

Charity registration number NIC105848 (Northern Ireland)

Company registration number NI033207

START360 LTD

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

START360 LTD

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Ms P Browne	
	Mr A Clarke	
	Ms L Cuckson	(Appointed 25 March 2025)
	Mrs S McIlveen	
	Mr G Milling	
	Dr G Neill	
	Mr G Adams	(Appointed 24 June 2025)
Charity number (Northern Ireland)	NIC105848	
Company number	NI033207	
Registered office	6-10 William Street Belfast BT1 1PR	
Auditor	HM Chartered Accountants 6th Floor East Tower Lanyon Plaza 8 Lanyon Place Belfast County Antrim BT1 3LP	
Bankers	Santander Bridle Road Bootle Merseyside L30 4GB	
Solicitors	Edwards & Co 28 Hill Street Belfast BT1 2LA	
	A&L Goodbody Solicitors 6th Floor 42/46 Fountain Street Belfast BT1 5EF	

START360 LTD

CONTENTS

The trustees present their annual report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)".

Objectives and activities

The objects of the charity are to promote the benefit of the inhabitants of Northern Ireland without distinction of sex, race or of political, religious or other opinions, by associating together the said inhabitants and the local authorities, voluntary and other organisations in a common attempt to relieve poverty, advance education, preserve and protect health and provide facilities in the interests of social welfare for recreation and leisure-time occupation with the object of improving the conditions of life for the said inhabitants.

Operating with a multi-disciplinary team on a regional basis, Start360 has a proven track record as a lead provider of flagship holistic interventions for its service users.

The Charity’s objects (“Objects”) are specifically restricted to the following: -

To provide for the benefit of the public:

1. Assistance through mentoring, counselling, group work, advocacy and other intervention, diversionary and support programmes and activities to youths and/or adults who:
    a. have experienced problems related to their misuse of alcohol, drugs or other harmful substances or are considered at risk of such misuse.
    b. suffer, or at risk of, isolation or exclusion from their communities.
    c. face barriers to employment.
    d. experience other forms of disadvantage, including emotional and behavioural problems.

2. Support services for the families of such persons.
3. Consultancy services to organisations, agencies and institutions that have an interest in furthering these Objects.
4. Access to criminal justice services.
5. Access to mental health services.

Start360 provides a range of interventions to young people, adults and their families – including those who have issues with substance use, who are isolated from their communities, who offend, who face barriers to employment or who experience other forms of disadvantage.

The charity's activities include one-to-one work, group work, mentoring, counselling, complementary therapies and residential experiences.

The beneficiaries are disadvantaged young people, adults and families. They have one or more of the following issues in their lives – substance use by themselves or family members, mental ill health, unemployment, being in and/or leaving care, being in and/or leaving custody, coming to the attention of the PSNI or social services, or general disengagement from the local community. The communities of the service users and the wider public also benefit through substantial savings to the public purse.

Start360 does not charge any fees. No harm comes from its purposes and no private benefit occurs. The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Significant activities and achievements against objectives

Start360, in consultation with staff, senior management and Board developed a strategic plan for 2022-2025. The core strategic aims are focused on quality service delivery, service development and innovation, and influencing public policy.

To evaluate progress toward its Strategic Aims, Start360 adopted a Balanced Scorecard framework, establishing a comprehensive set of measures, targets, and initiatives across four key domains: Service Users & Stakeholders, Processes & Operations, People & Innovation, and Finance & Resources. This scorecard translates strategic objectives into actionable steps, supporting the achievement of these goals within the designated timeframe.

The 2024-2025 organisational scorecard provides detailed insight into how Start360 addressed its strategic priorities during the financial year, with reporting organised under the four principal areas.

1. Service Users and Stakeholders

Achievements and performance toward ‘Service Users and Stakeholders’ in 2024-25 were as follows but not limited to:

- Practitioner-led sessions have been completed for two SMART groups in the community and three in custody, all of which are now fully operational.
- All clients who complete their engagement are provided with an opportunity to complete service user surveys, with their responses recorded on the CRM system. The necessary features and reporting tools on the modern CRM were developed and implemented during the year to support this initiative.
- Start360 strategically represented the organisation at the government level through involvement in BLIG, DACTS, SPPG, and All-Party Groups. Over the year Start360 participated in all PHA workshops focused on assessment and service provision for services aimed at young people. Additionally, two staff working groups were facilitated alongside the PHA in Ballymena and Derry to evaluate current offerings, identify levels of need, and draft future recommendations.

2. Processes and Operations

Achievements and performance toward ‘Processes and Operations’ in 2024-25 were as follows but not limited to:

- Major enhancements were made to the Client Record Management System (CRM), such as introducing new and updated assessment tools like the Service User Survey and Family Work Evaluation, improving reporting features, increasing system flexibility, and preparing for the historic CRM system closure and data migration. These updates enable Start360 to make better data-driven decisions and provide enhanced reports to commissioners.
- Media guidelines have been drafted in line with the Comms and Engagement strategy to guide the involvement of service users, volunteers, and staff in media activities. These guidelines are designed to ensure compliance, uphold ethical standards, and provide organisational support during media engagement.
- We further identified and implemented technological innovations to optimise organisational workflows, enhance document management, and improve reporting efficiency. These advancements have strengthened the organisation’s capability to extract insights from extensive datasets, and support staff with real-time data, positioning Start360 at the cutting edge of digital transformation.

3. People and Innovation

Achievements and performance toward ‘People and Innovation’ in 2024-25 were as follows but not limited to:

- A comprehensive Learning & Development calendar has been established to provide mandatory and service-specific training throughout the organisation, guided by identified needs. The program includes compliance-oriented courses designed to ensure that staff and volunteers are well prepared to deliver safe, effective services, while enhancing capability and confidence. This approach supports consistent service quality and ensures adherence to regulatory standards.

- Obtained funding from Hagan Homes to ensure the sustainability and expansion of the volunteer programme into 2025/26. Volunteer roles have been strategically developed to create meaningful opportunities across services, thereby strengthening organisational capacity, increasing community engagement, and supporting service delivery through a well-established volunteer network.
- Ongoing improvements were made to the monthly Human Resources metrics reporting, covering onboarding and induction status. These reports are presented to the Strategic Leadership Team and, on a quarterly basis, to the Audit and Risk Committee and Board. This process ensures that all new staff complete required training and probation procedures, supported by a refined leavers checklist, which upholds legislative compliance, mitigates risk, and supports safe and effective service delivery.

4. Finance and Resources

Achievements and performance toward ‘Finance and Resources’ in 2024-25 were as follows but not limited to:

- New income streams were established by forming corporate partnerships and identifying commercial opportunities. A successful tender resulted in the launch of a Commercial Partnership Action Plan. Social value and charity partnership initiatives have been created with BT and PSNI, broadening funding diversity and decreasing dependence on traditional sources, which helps ensure the organisation’s long-term sustainability.
- The Strategic Leadership Team (SLT) conducted monthly reviews of financial resources, with quarterly oversight by the Audit and Risk Committee and the Board. The Board examined opportunities to invest in bonds and gilts, aiming to enhance financial resilience and ensure resources are effectively managed to meet the organisation's needs.
- Completed a comprehensive review of Salary Policy and Terms & Conditions, including benchmarking against sector standards, assessing internal equity, and aligning remuneration with organisational priorities. Recommendations were presented to the Board in June 2024, approved, and fully implemented in Qtr. 3. An external HR consultant supported the consultation process to ensure transparency and compliance. This exercise positioned Start360 as a competitive employer in the sector, helping attract and retain skilled staff while introducing a structured, sustainable pay framework balancing financial viability with staff wellbeing.

Financial review

The results for the year are set out in detail on pages 13 to 30. The charitable company returned net income for the year of £48,417 (2024: £198,793).

At 31 March 20255, the total funds of the charity amounted to £1,953,692 (2024: £1,905,275) comprising restricted funds of £45,467 (2024: £93,139) and unrestricted funds of £1,908,225 (2024: £1,812,136).

Reserves policy

Unrestricted funds are considered to be essential to provide sufficient funds to cover any unforeseen costs which may arise, and to fulfil the legal obligations of the charity in the event that current levels of income are not maintained. Unrestricted funds are needed to:

- Meet contractual liabilities should the charity have to close. This includes redundancy pay, amounts due to creditors and commitments under leases.
- To meet unexpected costs like break down of essential office machinery; staff cover in the event of illness, maternity leave, parental leave; and legal costs defending the charity's interest.
- To replace equipment as it wears out.
- To ensure that the charity can continue to provide a stable and quality service to those who need it. Within this context to minimise recruitment, staff training, staff induction and marketing costs by avoiding the need for redundancies caused by financial crisis.
- To provide working capital when funding is paid in arrears and place the charity in a position where it could bid for funding which can be paid up to 12 months in arrears.

Start360's reserve policy is to aim to hold reserves equivalent to 3-month staff costs and 3-month running costs including an estimate of redundancy and professional fees. This figure is to be reviewed on an annual basis to ensure it remains accurate and relevant within Start360's overall financial situation.

Risk management

The trustees have conducted a review of the major risks to which the charity is exposed, and systems have been established to mitigate those risks. Significant external risks in relation to funding have led to the development of a strategic plan, which will allow for the diversification of funding and activities. Internal risks are minimised by the implementation of procedures for authorisation of all transactions and projects and to ensure consistent quality of delivery for all operational aspects of the charity. These procedures are periodically reviewed to ensure that they still meet the needs of the charity.

Plans for future periods

Priority Areas for 2025-26

Service Users and Stakeholders

- Promote engagement and effective feedback by creating additional support groups throughout the year focused on topics such as parental support and SMART. Regularly analyse quarterly service user survey data to drive ongoing quality improvements and facilitate focus groups to ensure services are adaptable to evolving needs and that user perspectives are central to planning and evaluation processes.
- Enhance strategic relationships by proactively engaging with key decision-makers and influencers through targeted visits, participation in strategic forums, and the establishment of an Ambassador program to elevate the organisation’s profile and advocate effectively for service users.
- Foster innovation by participating in study visits and supporting research initiatives to discover best practices, guide service development, and demonstrate the impact and effectiveness of interventions.

Processes & Operations

- Strengthen governance and compliance by maintaining an ongoing schedule of policy reviews and conducting monthly assessments of key organisational risks to ensure procedures remain effective and up to date. Additionally, pursuing external accreditations like the Trusted Charities Standard will further demonstrate a commitment to best practice, enhance stakeholder confidence, and establish a solid framework for continuous quality improvement.
- Strengthen impact assessment by developing comprehensive frameworks to accurately capture and report service outcomes, continuously enhance data systems such as the Client Record Management platform in response to identified needs, and offer training in media engagement to promote greater accountability and effective communication.
- Increase efficiency by training and assisting staff with AI and digital tools, expand revenue through online platforms, and bring essential functions like payroll in-house to streamline operations and enhance sustainability by reducing reliance on outsourced agencies.

People and Innovation

- Develop and implement a tailored learning and development calendar for staff and volunteers, including mandatory training to meet regulations and best practices. Regularly assess and update training based on feedback to ensure ongoing relevance and support high-quality, safe service delivery.
- Enhance and sustain volunteer services by broadening both internal and external opportunities, securing funding for the volunteer service, and ensuring placements that offer mutual benefit to the organisation and its volunteers.
- Enhance organisational capacity by seamlessly integrating a new external HR resource to improve compliance and staff support, systematically identifying and addressing the organisation’s business development requirements, and considering the establishment of Champion roles to foster innovation across strategic domains.

Finance & Resources

- Proactively develop new income sources by expanding social value projects, building charity and corporate partnerships, and piloting innovative initiatives such as the Future Skills programme. This includes identifying and targeting at least three key opportunities for substantial funding applications, and leveraging digital platforms and IT pathways (e.g., website donation buttons, online fundraising tools) to increase unrestricted income, supporting the long-term sustainability and resilience of the organisation.
- Maintain rigorous oversight of all financial resources and engage with external financial experts to explore and implement prudent investment strategies and provide the Board and SLT with regular presentations and updates to inform strategic decision-making.

- Design and implement a revised organisational salary structure and updated terms and conditions, ensuring affordability is balanced with the organisation's goals for attracting, retaining, and motivating high-calibre staff. This initiative will encompass a thorough review and enhancement of staff benefits and working conditions in accordance with industry best practices and sector benchmarks, supporting the organisation's continued competitiveness and full compliance with relevant legislation.
- Achieve and promote Living Wage Foundation accreditation, demonstrating Start360's commitment to fair pay and staff wellbeing, and enhancing the organisation's reputation as an ethical and responsible employer

Structure, governance and management

The charity is a company limited by guarantee and does not have a share capital. It is governed by its Memorandum and Articles of Association and the liability of each member is limited to an amount not exceeding £1.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Ms P Browne	
Mr A Clarke	
Ms L Cuckson	(Appointed 25 March 2025)
Mrs S McIlveen	
Mr G Milling	
Dr G Neill	
Ms P Logue	(Resigned 1 September 2025)
Ms Y Cowan	(Resigned 28 January 2025)
Dr K Higgins	(Resigned 9 December 2024)
Mr N Hutchinson	(Resigned 1 May 2025)
Mr G Walls	(Resigned 9 December 2024)
Mr G Adams	(Appointed 24 June 2025)

Recruitment and appointment of trustees

The charity is administered by the board of trustees. Trustees are sought according to the need to fill skills or diversity gaps. Suitable candidates are nominated by current board members and are then appointed through joint agreement from the full board of trustees. Induction and training events are organised according to need.

Organisational structure

The Senior Leadership Team (SLT) is responsible for the day to day running of the charity, led by the Chief Executive.

Statement of Trustees' responsibilities

The trustees, who are also the directors of Start360 Ltd for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent; 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 adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Auditor

In accordance with the company's articles, a resolution proposing that HM Chartered Accountants be reappointed as auditor of the company will be put at a General Meeting.

The Trustees' report was approved by the Board of Trustees.

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Mr A Clarke

Trustee

Date: 18/11/2025

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF START360 LTD

Opinion

We have audited the financial statements of Start360 Ltd (the 'charity') for the year ended 31 March 2025 which comprise the statement of financial activities, the statement of financial position, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2025 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the Trustees' report for the financial year for which the financial statements are prepared, which includes the directors' report prepared for the purposes of company law, is consistent with the financial statements; and
- the directors' report included within the Trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities Accounts and Reports Regulations (Northern Ireland) 2015 requires us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the statement of Trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity’s ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 65(2) of the Charities Act (Northern Ireland) 2008 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

The objectives of our audit in respect of fraud, are; to identify and assess the risks of material misstatement of the financial statements due to fraud; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud, through designing and implementing appropriate responses to those assessed risks; and to respond appropriately to instances of fraud or suspected fraud identified during the audit. However, the primary responsibility for the prevention and detection of fraud rests with both management and those charged with governance of the charitable company.

Our approach was as follows:

- We obtained an understanding of the legal and regulatory requirements applicable to the charitable company and considered that the most significant are [the Companies Act 2006, the Charities Act 2008, the Charity SORP, and UK financial reporting standards as issued by the Financial Reporting Council.

- We obtained an understanding of how the charitable company complies with these requirements by discussions with management and those charged with governance.

- We assessed the risk of material misstatement of the financial statements, including the risk of material misstatement due to fraud and how it might occur, by holding discussions with management and those charged with governance.

- We inquired of management and those charged with governance as to any known instances of non-compliance or suspected non-compliance with laws and regulations.

- Based on this understanding, we designed specific appropriate audit procedures to identify instances of non-compliance with laws and regulations. This included making enquiries of management and those charged with governance and obtaining additional corroborative evidence as required.

As part of an audit in accordance with ISAs (UK) we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purposes of expressing an opinion on the effectiveness of the charitable company’s internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.

- Conclude on the appropriateness of the trustees’ use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company’s ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor’s report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor’s report. However, future events or conditions may cause the charitable company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF START360 LTD

A further description of our responsibilities is available on the Financial Reporting Council's website at: https://www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities Accounts and Reports Regulations (Northern Ireland) 2015. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Angela Craigan

Angela Craigan (Senior Statutory Auditor)
For and on behalf of HM Chartered Accountants, Statutory Auditor
Chartered Accountants
6th Floor East Tower
Lanyon Plaza
8 Lanyon Place
Belfast
County Antrim
BT1 3LP

Date: 18/11/2025

HM Chartered Accountants is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Income from:							
Donations and legacies	3	2,775	-	2,775	3,394	-	3,394
Charitable activities	4	262,956	3,149,737	3,412,693	230,692	3,032,327	3,263,019
Other trading activities	5	1,369	1,195	2,564	3,559	-	3,559
Investments	6	96,779	-	96,779	85,863	-	85,863
Total income		363,879	3,150,932	3,514,811	323,508	3,032,327	3,355,835
Expenditure on:							
Raising funds	7	-	-	-	815	-	815
Charitable activities	8	363,775	3,102,619	3,466,394	250,402	2,905,825	3,156,227
Total expenditure		363,775	3,102,619	3,466,394	251,217	2,905,825	3,157,042
Net income		104	48,313	48,417	72,291	126,502	198,793
Transfers between funds		95,985	(95,985)	-	137,196	(137,196)	-
Net movement in funds	10	96,089	(47,672)	48,417	209,487	(10,694)	198,793
Reconciliation of funds:							
Fund balances at 1 April 2024		1,812,136	93,139	1,905,275	1,602,649	103,833	1,706,482
Fund balances at 31 March 2025		1,908,225	45,467	1,953,692	1,812,136	93,139	1,905,275

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

START360 LTD

STATEMENT OF FINANCIAL POSITION

AS AT 31 MARCH 2025

	Notes	2025 £	2025 £	2024 £	2024 £
Fixed assets					
Tangible assets	**14**		85,738		119,262
Current assets					
Debtors	**15**	144,123		118,148	
Investments	**16**	784,231		659,023	
Cash at bank and in hand		1,122,176		1,218,284	
		2,050,530		1,995,455	
Creditors: amounts falling due within one year	**17**	(182,576)		(209,442)	
Net current assets			1,867,954		1,786,013
Total assets less current liabilities			1,953,692		1,905,275
The funds of the charity					
Restricted income funds	**19**		45,467		93,139
Unrestricted funds	**20**		1,908,225		1,812,136
			1,953,692		1,905,275

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2025.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the trustees on 11/11/2025.

L Cuckson	
....	....
Mr A Clarke	Ms L Cuckson
Trustee	**Trustee**

Company registration number NI033207 (Northern Ireland)

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	2025 £	2025 £	2024 £	2024 £
Cash flows from operating activities					
Cash (absorbed by)/generated from operations	**29**		(52,411)		123,470
Investing activities					
Purchase of tangible fixed assets		(15,268)		(22,916)	
Proceeds from disposal of investments		(125,207)		(659,023)	
Investment income received		96,778		85,863	
Net cash used in investing activities			(43,697)		(596,076)
Net cash generated from financing activities			-		-
Net decrease in cash and cash equivalents			(96,108)		(472,606)
Cash and cash equivalents at beginning of year			1,218,284		1,690,890
Cash and cash equivalents at end of year			1,122,176		1,218,284

1 Accounting policies

Charity information

Start360 Ltd is a private company limited by guarantee incorporated in Northern Ireland. The registered office is 6-10 William Street, Belfast, BT1 1PR.

1.1 Basis of preparation

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1 Accounting policies **(Continued)**

1.5 Expenditure

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

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold improvements	depreciated over the term of the lease
Fixtures and fittings	25% per annum straight line
Computers	25% per annum straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

1 Accounting policies **(Continued)**

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity’s contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee’s services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity’s accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Critical judgements

2 Critical accounting estimates and judgements **(Continued)**

Restricted and unrestricted funds

Judgements are made in relation to allocation of income and expenditure to restricted and unrestricted funds. The directors consider it appropriate to allocate these funds based on interpretation of the terms of grants and donations received. The charity is able to generate a surplus on some of the projects that are funded by income that the trustees consider to be restricted. Any surplus earned on such projects is transferred to unrestricted funds when the relevant services have been delivered in full and the trustees are satisfied that no amounts will become repayable.

Key sources of estimation uncertainty

Fixed assets

The annual depreciation charge on fixed assets depends primarily on the estimated lives of each type of asset and estimates of residual values. The directors regularly review these asset lives and change them as necessary to reflect current thinking on remaining lives in light of prospective economic utilisation and physical condition of the assets concerned. Changes in asset lives can have a significant impact on depreciation and amortisation charges for the period. Detail of the useful lives is included in the accounting policies.

Debtors

Short term debtors are measured at transaction price, less any impairment. Impairment of such debtors involves some estimation uncertainty.

3 Income from donations and legacies

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Donations and gifts	2,775	3,394

4 Income from charitable activities

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Charitable activities						
Performance related grants	262,956	3,149,737	3,412,693	230,692	2,988,705	3,219,397
Less: deferred income	-	-	-	-	43,622	43,622
	262,956	3,149,737	3,412,693	230,692	3,032,327	3,263,019

4 Income from charitable activities (Continued)

Performance related grants analysis

	Charitable activities 2025 £	Charitable activities 2024 £
Public Health Agency	1,691,956	1,538,443
Employability	87,202	81,124
Probation Board for Northern Ireland	92,000	98,027
ASCERT	301,208	275,007
Department of Justice	55,934	60,138
AD:EPT	731,540	638,183
Prison Arts	59,182	32,732
YouthStart	129,580	122,818
Thrive	107,146	214,283
Other	156,945	158,642
	3,412,693	3,219,397

5 Income from other trading activities

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Fundraising income	1,369	1,195	2,564	3,559	-	3,559

6 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	96,779	85,863

7 Expenditure on raising funds

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fundraising and publicity		
Other fundraising costs	-	815

8 Expenditure on charitable activities

	Charitable activities 2025 £	Charitable activities 2024 £
Direct costs		
Staff costs	2,384,642	2,097,288
Depreciation and impairment	48,792	37,148
Other costs	475,914	548,714
	2,909,348	2,683,150
Share of support and governance costs (see note 9)		
Support	549,246	465,937
Governance	7,800	7,140
	3,466,394	3,156,227
Analysis by fund		
Unrestricted funds	363,775	250,402
Restricted funds	3,102,619	2,905,825
	3,466,394	3,156,227

9 Support costs allocated to activities

	2025 £	2024 £
Staff costs	296,573	391,057
Depreciation	-	7,076
Other costs	252,673	67,804
Governance costs	7,800	7,140
	557,046	473,077
Analysed between:		
Charitable activities	557,046	473,077

10 Net movement in funds

	2025 £	2024 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the audit of the charity's financial statements	7,800	7,140
Depreciation of owned tangible fixed assets	48,792	44,224

11 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

12 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Administration and finance	9	7
Management	5	4
Direct delivery	67	72
Total	81	83

Employment costs	2025 £	2024 £
Wages and salaries	2,396,355	2,220,034
Social security costs	218,762	206,893
Other pension costs	66,098	61,418
	2,681,215	2,488,345

The number of employees whose annual remuneration was more than £60,000 is as follows:

	2025 Number	2024 Number
£70,001 to £80,000	1	1

Remuneration of key management personnel
The remuneration of key management personnel was as follows:

	2025 £	2024 £
Aggregate compensation	243,143	287,925

The charity considers its management team, made up of five members of staff, to represent the Key Management Personnel.

13 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

14 Tangible fixed assets

	Leasehold improvements	Fixtures and fittings	Computers	Total
	£	£	£	£
Cost				
At 1 April 2024	176,809	52,342	131,469	360,620
Additions	-	(2,179)	17,447	15,268
At 31 March 2025	176,809	50,163	148,916	375,888
Depreciation and impairment				
At 1 April 2024	120,233	42,825	78,300	241,358
Depreciation charged in the year	18,349	1,855	28,588	48,792
At 31 March 2025	138,582	44,680	106,888	290,150
Carrying amount				
At 31 March 2025	38,227	5,483	42,028	85,738
At 31 March 2024	56,576	9,517	53,169	119,262

15 Debtors

	2025	2024
Amounts falling due within one year:	£	£
Trade debtors	99,979	56,694
Prepayments and accrued income	44,144	61,454
	144,123	118,148

16 Current asset investments

	2025	2024
	£	£
Flagstone portfolio	784,231	659,023

This Flagstone portfolio represents bank deposits that mature after more than three months. Deposits are held with a number of banks and managed through the Flagstone client platform.

The comparative figure was included within cash at bank in the prior year accounts and has been represented in these financial statements for presentational purposes.

17 Creditors: amounts falling due within one year

	Notes	2025 £	2024 £
Other taxation and social security		53,876	42,830
Deferred income		62,726	40,853
Trade creditors		21,339	89,516
Other creditors		13,235	11,362
Accruals		31,400	24,881
		182,576	209,442

18 Retirement benefit schemes

Defined contribution schemes	2025 £	2024 £
Charge to profit or loss in respect of defined contribution schemes	66,098	61,418

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

19 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2025 £
ASCERT	-	301,208	(301,043)	(165)	-
Thrive	-	107,146	(133,749)	26,603	-
AD:EPT	-	731,540	(726,309)	(5,231)	-
PHA	27,522	1,691,956	(1,566,202)	(130,134)	23,142
Vision 360	-	50,000	(50,000)	-	-
RDV Project	-	41,480	(45,286)	3,806	-
PBNI	-	92,000	(101,924)	9,924	-
Small projects	-	2,897	(1,559)	(1,338)	-
Hagan Homes	44,446	3,125	(48,121)	550	-
YouthStart	21,171	129,580	(128,426)	-	22,325
	93,139	3,150,932	(3,102,619)	(95,985)	45,467

19 Restricted funds (Continued)

Previous year:	At 1 April 2023	Incoming resources	Resources expended	Transfers	At 31 March 2024
	£	£	£	£	£
ASCERT	-	275,007	(277,421)	2,414	-
thrive	-	238,986	(238,986)	-	-
AD:EPT	-	638,183	(638,183)	-	-
PHA	28,833	1,583,116	(1,440,603)	(143,824)	27,522
Vision 360	-	29,167	(31,042)	1,875	-
RDV Project	-	40,000	(40,000)	-	-
PBNI	-	98,027	(100,936)	2,909	-
Small project	-	7,023	(6,453)	(570)	-
Hagan Homes	75,000	-	(30,554)	-	44,446
YouthStart	-	122,818	(101,647)	-	21,171
	103,833	3,032,327	(2,905,825)	(137,196)	93,139

See notes 25-28 for explanatory notes to the funds.

20 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024	Incoming resources	Resources expended	Transfers	At 31 March 2025
	£	£	£	£	£
Designated funds	768,968	-	-	-	768,968
General funds	1,043,168	363,879	(363,775)	95,985	1,139,257
	1,812,136	363,879	(363,775)	95,985	1,908,225

Previous year:	At 1 April 2023	Incoming resources	Resources expended	Transfers	At 31 March 2024
	£	£	£	£	£
Designated funds	768,968	-	-	-	768,968
General funds	833,681	323,508	(251,217)	137,196	1,043,168
	1,602,649	323,508	(251,217)	137,196	1,812,136

See note 26 for explanatory notes to the funds.

21 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 March 2025:			
Tangible assets	85,738	-	85,738
Current assets/(liabilities)	1,822,487	45,467	1,867,954
	1,908,225	45,467	1,953,692

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:			
Tangible assets	119,262	-	119,262
Current assets/(liabilities)	1,692,874	93,139	1,786,013
	1,812,136	93,139	1,905,275

22 Financial commitments, guarantees and contingent liabilities

A portion of grants received may become repayable if the company fails to comply with the terms of letter of offer.

23 Operating lease commitments

Lessee
At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2025 £	2024 £
Within one year	63,000	63,000
Between two and five years	49,545	112,545
	112,545	175,545

24 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

25 Explanatory notes to the funds

Unrestricted Funds

General Reserves
This fund includes all core funding that the charity receives and is expendable at the discretion of the directors for the general purposes of the charity. In addition, funds may be held in order to finance capital investment and working capital.

Designated Funds
Central admin support - £37,500 has been designated to allow for the provision of admin support to address critical need and shortfall where most required across the organisation.

Business development - £37,500 has been designated to ensure continued business development and exploration into the identification, generation and availability of income generation opportunities and streams.

Communications - £60,000 has been designated towards the development of the communications strategy through the appointment of dedicated comms personnel alongside external comms guidance and expertise.

Volunteer development - £60,000 has been designated to support and enhance volunteer offering by covering additional delivery costs as necessary. Where possible it is envisaged it will sustain the delivery of the volunteer offer if required.

Relocation & refurbishment costs - £200,000 has been designated as part of the relocation/refurbishment strategy to cover property costs as and when required.

GRIT - £3,943 relates to the remainder of funds that were designated to facilitate the continuation and promotion of the legacy of the GRIT service and cover any associated costs.

I.T - £100,000 has been designated for consistent IT upgrades/maintenance ensuring devices in operation across the organisation and the client system remain fit for purpose.

H.R - £270,025 has been designated for HR matters. Additionally, includes designation around the uncertainty of contracts in the current climate and potential redundancy costs etc.

26 Explanatory notes to the funds (continued)

Restricted Funds

THRIVE
The Start360 THRIVE (Throughcare Health & Recovery Interventions Valuing Emotional wellbeing) regional service has been designed to engage clients and their families at the pre and post release stage. Support will begin in prison and be available to those who present with mental ill-health as their primary issue. The service is designed to meet the needs of those who engage with the service in-line with the funding priorities detailed in the NI Mental Health Strategy 2021-2031.

AD:EPT
AD:EPT is a service provided by Start360 funded by the South Eastern Health and Social Care Trust and is delivered in partnership with the Trust and the Northern Ireland Prison Service. AD:EPT is a comprehensive substance misuse service providing a multi component model of delivery. It offers a range of services to people in custody who have problems associated with the misuse of substances.

PHA
Funding from PHA covers a number of services:

a) DAISY - Youth Treatment Service
DAISY (Youth Treatment Service) is delivered in partnership between ASCERT and Start360, and funded by the Public Health Agency. It provides person-centered programmes for young people and young adults to help reduce the harm caused by their substance misuse. The service offers direct work with the young person through therapeutic mentoring, individual counselling, therapeutic group work and therapeutic play work. Also, DAISY works with the whole family through one to one parent/carer support and systemic family interventions. The service operates in Belfast, South Eastern, Northern and Western Health and Social Care Trust areas.

b) Targeted Life Skills Service
The Targeted Life Skills Service is for young people aged 11-21 years, who are deemed at risk of misusing drugs and/or alcohol. The service delivers a bespoke life skills & harm reduction programme, based on the needs of the group. These skills based education programmes are expected to positively influence a person’s ability to adopt safer behaviours. Start360 delivers this service in the Northern (in partnership with ASCERT) and Southern Health & Social Care Trust areas. The programme is normally delivered over 4 – 8 sessions. The courses are interactive and designed to cater the needs of all young people, taking into account their age and learning ability.

c) YES (Youth Engagement Service)
Funded by the Public Health Agency, YES is a drop-in centre and social space for people aged 15-25, with a focus on promoting positive health and lifestyle choices. Offering information, advice and support on a range of issues including emotional health and well-being, relationships, confidence and self-esteem, and drugs and alcohol. It is also a space for people to come and socialise, while at the same time finding assistance on wider issues including employment support and signposting to other services.

d) Protect Life
Start360 delivers Protect Life in three regions: Southern Health and Social Care Trust, South and East Trust and Belfast Trust Areas. Protect Life provides mentoring support for young people who are at risk of Suicide or Self Harm to help them address their specific issues.

27 Explanatory notes to the funds (continued)

e) Connections
Connections is the development and delivery of an integrated education and prevention plan to raise awareness of the impact of drugs and alcohol locally, under the direction of the PHA and DACTs. Start360 delivers this service in the Northern and Southern Trust areas.

Connections will:

- Support existing and develop new initiatives that address alcohol and drug related harm in urban and rural areas, including inter-agency/cross partnership working with relevant partners, including Policing and Community Safety Partnerships.
- Ensure that the Drug and Alcohol Monitoring Information System (DAMIS) is promoted and supported and that the Local Drugs and Alcohol and Community Incident Protocol1 is operated effectively when required.
- Advocate and promote adherence to existing legislation concerning regulation.
- Build capacity for those working and volunteering in the community sector to ensure that they have access to relevant information/resources on alcohol and drugs and that they can then provide information, support and signposting to those affected by substance misuse in their communities.

f) Voices (Hidden Harm Service)
Voices are therapeutic services for children, young people and families affected by parental substance misuse.

- Funded by the Public Health Agency and delivered in the Northern and Western Trust areas.
- Provides support for children and young people of substance misusing parents/adults.
- Supports the whole family unit.
- Works directly with the child or young person through therapeutic mentoring, individual counselling, group-therapy, play-therapy and systemic family intervention.
- Offers support to the substance misusing parent/adult, including brief one to one support, group therapy, and support to access and engage with local addiction specialist services.

g) Lads to Dads
Lads to Dads is an accredited group work programme that provides young fathers/fathers to be within the Belfast and Northern Health and Social Care Trust with support in a variety of areas of fatherhood.

h) NIADA
The Northern Ireland Alcohol and Drugs Alliance (NIADA) is funded by the PHA to:

- Allow the PHA to more effectively engage with voluntary and community service providers within the drug and alcohol sector.
- Build greater connections and coherence between agencies and service providers in the third sector.
- Develop strategic momentum in the delivery of shared strategic goals along with the statutory sector.
- Support the development of co-production and design in the delivery of drug and alcohol services.
- Increase the capacity of the third sector within a community development approach.

<u>Dormant Account NI – Vision360</u>
Vision360 will diversify revenue streams, forge charity partnerships and secure social value contracts. The service will also provide comprehensive training, learning, and workforce development service.

Vision360 empowers employers and leaders to foster thriving workplaces, prioritising employee wellbeing and skills development. Our expertise spans emotional health support, workplace readiness, customised wellness plans, communication skills, and crisis response planning. Committed to equality, diversity, and inclusion, we provide essential training for compassionate and inclusive workplaces.

28 Explantory notes to the funds (continued)

RDV Project
RDV is funded by the Royal British Legion. This project provides throughcare support to ex-service personnel who present with drug/alcohol issues and are currently in prison due to return to their community.

PBNI
The ENGAGE Women's Service is funded by the PBNI. This service works with females who are within the criminal justice system, either in the community or within prison. The service's main aim is to re-engage women with their community, through mentoring support and group work.

The PBNI Protect Life service is funded by the PBNI. This service works with vulnerable young people who present with issues around problem behaviour, self-harm and suicidal ideation. Crisis mentoring is provided to meet the individual needs of vulnerable young people in order to build confidence and increase skills.

Hagan Homes
This was a donation received to be used towards a Volunteer Development service project. This project commenced in August 2023 with the employment of Start360's first full-time Volunteer Co-ordinator. This vital role will enable the charity to support individuals with experience of the criminal justice system, mental health issues, or substance misuse, to find increased stability in their lives through new volunteering opportunities.

YouthStart (SOE)
YouthStart Switch onto Employment (SOE) will deliver employability and specialist life and basic skills support to grow young people's confidence and skills, and improve their prospects to enter, sustain and progress in the labour market, reflecting government priorities/plans to address economic inactivity. YouthStart will support young people aged 16-30 to retain employment and to gain essential life and basic skills.

Transfer between Funds
During the year ended 31 March 2025 transfers were made from restricted funds to unrestricted funds where all restricted monies had been expended towards the intended purposes. The charity is able to generate a surplus on some of the projects that are funded by income that the trustees consider to be restricted. Any surplus earned on such projects is transferred to unrestricted funds when the relevant services have been delivered in full and the trustees are satisfied that no amounts will become repayable.

29 Cash (absorbed by)/generated from operations

	2025 £	2024 £
Surplus for the year	48,417	198,793
Adjustments for:		
Investment income recognised in statement of financial activities	(96,779)	(85,863)
Depreciation and impairment of tangible fixed assets	48,792	44,224
Movements in working capital:		
(Increase)/decrease in debtors	(25,975)	76,728
(Decrease) in creditors	(48,739)	(67,874)
Increase/(decrease) in deferred income	21,873	(42,538)
Cash (absorbed by)/generated from operations	(52,411)	123,470

30 Analysis of changes in net funds

The charity had no material debt during the year.

Accounts

Charity registration number NIC105848

Company registration number NI033207 (Northern Ireland)

START360 LTD

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

START360 LTD

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr G Walls	
	Ms K Higgins	
	Mr N Hutchinson	
	Ms P Logue	
	Ms P Browne	
	Mr A Clarke	
	Ms Y Cowan	
	Dr G Neill	
	Mr G Milling	
	Mrs S M McIlveen	(Appointed 30 January 2024)
Secretary	Ms P Logue	
Charity number	NIC105848	
Company number	NI033207	
Registered office	6-10 William Street Belfast BT1 1PR	
Auditor	GMcG BELFAST Chartered Accountants & Statutory Auditor Alfred House 19 Alfred Street Belfast BT2 8EQ	
Bankers	Santander Bridle Road Bootle Merseyside L30 4GB	
Solicitors	Edwards & Co 28 Hill Street Belfast BT1 2LA	
	A&L Goodbody Northern Ireland 42-46 Fountain Street Belfast BT1 5EF	

START360 LTD

CONTENTS

The trustees present their annual report and financial statements for the year ended 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "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 2019)".

Objectives and activities

The objects of the charity are to promote the benefit of the inhabitants of Northern Ireland without distinction of sex, race or of political, religious or other opinions, by associating together the said inhabitants and the local authorities, voluntary and other organisations in a common attempt to relieve poverty, advance education, preserve and protect health and provide facilities in the interests of social welfare for recreation and leisure-time occupation with the object of improving the conditions of life for the said inhabitants.

Operating with a multi-disciplinary team on a cross-community, regional basis, Start360 has a proven track record as a lead provider of flagship holistic interventions for its service users.

The Charity’s objects (“Objects”) are specifically restricted to the following: -

To provide for the benefit of the public:

1. Assistance through mentoring, counselling, group work, advocacy and other intervention, diversionary and support programmes and activities to youths and/or adults who:
    - have experienced problems related to their misuse of alcohol, drugs or other harmful substances or are considered at risk of such misuse;
    - suffer, or at risk of, isolation or exclusion from their communities;
    - face barriers to employment;
    - experience other forms of disadvantage, including emotional and behavioural problems.
2. Support services for the families of such persons.
3. Consultancy services to organisations, agencies and institutions that have an interest in furthering these Objects.
4. Access to criminal justice services.
5. Access to mental health services.

Start360 provides a range of interventions to young people, adults and their families – including those who have issues with substance use, who are isolated from their communities, who offend, who face barriers to employment or who experience other forms of disadvantage.

The charity's activities include one-to-one work, group work, mentoring, counselling, complementary therapies and residential experiences.

The beneficiaries are disadvantaged young people, adults and families. They have one or more of the following issues in their lives – substance use by themselves or family members, mental ill health, unemployment, being in and/or leaving care, being in and/or leaving custody, coming to the attention of the PSNI or social services, or general disengagement from the local community. The communities of the service users and the wider public also benefit through substantial savings to the public purse.

Start360 does not charge any fees. No harm comes from its purposes and no private benefit occurs. The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Significant activities and achievements against objectives

Start360, in consultation with staff, senior management and Board developed a strategic plan for 2022-2025. The core strategic aims are focused on quality service delivery, service development and innovation, and influencing public policy. To measure success against these Strategic Aims Start360 implemented a Scorecard to highlight the series of measures, targets and initiatives which, when acted on, will ensure this plan continues to be delivered and reviewed over the remaining period.

The 2023-2024 organisational scorecard provides more detail on how Start360 delivered on strategic priorities in the financial year across four reporting areas.

1. Service Users and Stakeholders

Achievements and performance toward ‘Service Users and Stakeholders’ in 2023-24 were as follows but not limited to:

- Throughout the year, various support groups such as SMART, SMART Family and Friends, and Parent Support Groups were held to provide quality services to those in need.
- Services were adapted based on feedback from three focus groups covering Health, Justice, and Employability.
- Start360's presence was effectively highlighted through participation in numerous external strategic forums, including all DACT meetings, PLIG, and the Children and Young People's Strategic Planning Group.

2. Processes and Operations

Achievements and performance toward ‘Processes and Operations’ in 2023-24 were as follows but not limited to:

- A comprehensive policy review timetable was established, with 18 policies reviewed throughout the year to ensure Start360's governance and leadership align with legal standards and best practices.
- Efforts commenced on the Trusted Charities self-assessment tool to thoroughly evaluate the organisation’s quality management approach, aiming for accreditation.
- The Cyber Essentials initiative was also launched to enhance the security and protection of the organisation's data infrastructure. This new measure aims to safeguard sensitive information and ensure compliance with industry standards.

3. People and Innovation

Achievements and performance toward ‘People and Innovation’ in 2023-24 were as follows but not limited to:

- A detailed and mandatory Learning and Development calendar was created to ensure that staff receive effective support, management, training, and opportunities for growth.
- A Volunteer Coordinator was appointed to facilitate, support, and enhance volunteering opportunities within the organisation, also updating the volunteer strategy as part of this initiative.
- The probation and induction processes were reviewed and updated, with a new procedure implemented during the year to support staff onboarding and uphold good organisational governance.

4. Finance and Resources

Achievements and performance toward ‘Finance and Resources’ in 2023-24 were as follows but not limited to:

- The organisation aimed to ensure sustainability by diversifying income, carefully evaluating business opportunities, and successfully pursuing those with the highest potential for growth and alignment with the organisation's mission. This included the development of Vision360, Start360’s new external training and support service.
- Financial resources were meticulously monitored and reviewed to ensure budget performance was aligned with strategic goals. This involved regular financial audits, and comprehensive budgeting processes.
- To foster development and innovation in the year, reserves were critically assessed for their use in response to changing needs. This period witnessed significant strides in technological advancements and process improvements regarding the Client Record Management system.
- As part of a rigorous commitment to financial governance the organisational ethical reserve policy was reviewed and agreed in year.

Financial review

The results for the year are set out in detail on pages 14 to 33. The charitable company returned net income for the year of £198,793 (2023 – £292,076).

At 31 March 2024, the total funds of the charity amounted to £1,905,275 (2023 - £1,706,482) comprising restricted funds of £93,139 (2023 - £103,833) and unrestricted funds of £1,812,136 (2023 - £1,602,649).

Reserves policy

Unrestricted funds are considered to be essential to provide sufficient funds to cover any unforeseen costs which may arise, and to fulfil the legal obligations of the charity in the event that current levels of income are not maintained. Unrestricted funds are needed to:

- Meet contractual liabilities should the charity have to close. This includes redundancy pay, amounts due to creditors and commitments under leases.

- To meet unexpected costs like break down of essential office machinery; staff cover in the event of illness, maternity leave, parental leave; and legal costs defending the charity’s interest.

- To replace equipment as it wears out.

- To ensure that the charity can continue to provide a stable and quality service to those who need it. Within this context to minimise recruitment, staff training, staff induction and marketing costs by avoiding the need for redundancies caused by financial crisis.

- To provide working capital when funding is paid in arrears and place the charity in a position where it could bid for funding which can be paid up to 12 months in arrears.

Start360’s reserve policy is to aim to hold reserves equivalent to three months' staff costs and three months' running costs including an estimate of redundancy and professional fees. This figure is to be reviewed on an annual basis to ensure it remains accurate and relevant within Start360’s overall financial situation. The level of free reserves at the year end was £693,111, which equates to approximately 11 weeks' expenditure.

Designated Funds

In summary, at 31 March 2024, the designated funds were as follows:

Designated Fund	Amount	Notes
Central Admin Support	£37,500	This designation will allow for the provision of admin support to address critical need and shortfall where most required across the organisation.
Business Development	£37,500	This will allow the organisation to ensure continued business development and exploration into the identification, generation and availability of new and additional income opportunities and streams.
Communications	£60,000	This designation is for the development of the communications strategy through the appointment of dedicated comms personnel alongside external comms guidance and expertise.
Volunteer Development	£60,000	This designation is to support and enhance the volunteer offering by covering additional delivery costs as necessary. Where possible it is envisaged, it will sustain the delivery of the volunteer offer if required.
Relocation and refurbishment	£200,000	This designation is to cover property costs including any relocation or refurbishment costs as and when required.
GRIT	£3,943	This relates to the remainder of funds which were designated to facilitate the continuation and promotion of the legacy of the GRIT service and cover any associated costs.
IT	£100,000	This designation is for consistent IT upgrades/maintenance ensuring devices in operation across the organisation and the client system remain fit for purpose.
HR	£270,025	This designation is for general HR matters including a provision for redundancy costs relating to the uncertainty of contracts in the current climate and potential redundancy costs.

Risk management
The trustees have conducted a review of the major risks to which the charity is exposed, and systems have been established to mitigate those risks. Significant external risks in relation to funding have led to the development of a strategic plan, which will allow for the diversification of funding and activities. Internal risks are minimised by the implementation of procedures for authorisation of all transactions and projects and to ensure consistent quality of delivery for all operational aspects of the charity. These procedures are periodically reviewed to ensure that they still meet the needs of the charity.

Plans for future periods

Priority Areas for 2024-25

Service Users and Stakeholders

- Deliver quality services to those most in need by organising support/engagement groups throughout the year, capturing service user survey data and conducting an external piece of research based on Start360's services and interventions.
- Shape public policy and advance Start360 by participating in strategic external forums.
- Promote Start360 effectively by appointing a Communications and Engagement Officer and operationalising Start360's Communications Strategy.

Processes & Operations

- Governance review and improvement by regularly reviewing the governance of the organisation and developing, implementing, and reviewing a quality management system.
- Analyse information provided by Start360's clients and continue to develop how Start360 measures and reports on the impact of its work.
- Effectively utilise technology to meet business need by ensuring staff competency with the new Client Record Management System, mapping the organisations data structure and advancing into new areas of technology including AI.

People and Innovation

- Establish and implement a comprehensive, mandatory, and service-specific Learning and Development calendar for staff and volunteers to deliver safe and effective services.
- Develop volunteer roles, promote volunteering opportunities, and seek funding to sustain and develop our Volunteer Service.
- Monitor and audit the induction and probation process, developing monthly reporting, and enhancing leavers checklist. Ensure compliance with legislation and safe service delivery.
- Further develop Start360's Corporate Partnership offer.

Finance & Resources

- Support the sustainability of the organisation by exploring opportunities across Corporate Partnerships, Charity Partnerships, and the monetisation of existing services.
- Maintain robust financial management practices to support the organisation's aims and priorities.
- Implement a sustainable Salary Policy to ensure that Start360 has the staff in place to deliver quality services.

Structure, governance and management

Start360 is a company limited by guarantee and does not have a share capital. It is governed by its Memorandum and Articles of Association and the liability of each member is limited to an amount not exceeding £1.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr G Walls	
Ms K Higgins	
Mr N Hutchinson	
Ms P Logue	
Ms P Browne	
Mr A Clarke	
Ms K Gilliland	(Resigned 13 June 2023)
Ms Y Cowan	
Dr G Neill	
Mr G Milling	
Mrs S M McIlveen	(Appointed 30 January 2024)

Recruitment and appointment of trustees

The charity is administered by the board of trustees. Trustees are sought according to the need to fill skills or diversity gaps. Suitable candidates are nominated by current board members, and are then appointed through joint agreement from the full board of trustees. Induction and training events are organised according to need.

Organisational structure

The Senior Leadership Team (SLT) is responsible for the day to day running of the charity, led by the Chief Executive, Mr Danny McQuillan.

Statement of Trustees' responsibilities

The trustees, who are also the directors of Start360 Ltd for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;

- observe the methods and principles in the Charities SORP;

- make judgements and estimates that are reasonable and prudent;

- state whether applicable UK Accounting Standards have been followed, subject to any material 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 adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Auditor

In accordance with the company's articles, a resolution proposing that GMcG BELFAST be reappointed as auditor of the company will be put at a General Meeting.

Small companies exemption

In preparing this report, the directors have taken advantage of the small companies exemption provided by section 415A of the Companies Act 2006.

Disclosure of information to auditor

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The Trustees' report was approved by the Board of Trustees.

....
Mr A Clarke
Chairperson

Date: 12/12/24

START360 LTD

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF START360 LTD

Opinion

We have audited the financial statements of Start360 Ltd (the 'charity') for the year ended 31 March 2024 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

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Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the Trustees' report for the financial year for which the financial statements are prepared, which includes the directors' report prepared for the purposes of company law, is consistent with the financial statements; and
- the directors' report included within the Trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the Trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees' report and from the requirement to prepare a strategic report.

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START360 LTD

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF START360 LTD

Responsibilities of trustees

As explained more fully in the statement of Trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity’s ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

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START360 LTD

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF START360 LTD

Extent to which the audit was considered capable of detecting irregularities, including fraud

We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and then design and perform audit procedures responsive to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

In identifying and assessing potential risks of material misstatement in respect of irregularities, including fraud and non-compliances with laws and regulations, we considered the following:

- The nature of the industry and sector, control environment and business performance, including the company's remuneration policies for directors, bonus levels and performance targets, if any;

3. Results of our enquiries of management about their own identification and assessment of the risks of irregularities;
4. Any matters we identified having obtained and reviewed the company's documentation of their policies and procedures relating to:
    - Identifying, evaluating and complying with laws and regulations and whether they were aware of any instance of non-compliance;
    - Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud; and
    - The internal controls established to mitigate risks of fraud or non-compliance with laws and regulations;
5. The matters discussed among the audit engagement team regarding how and where fraud might occur in the financial statements and potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the company for fraud and identified the greatest potential for fraud in income recognition. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory frameworks that the company operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included the Companies Act 2006, and local tax legislation.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental to the company's ability to operate or to avoid a material penalty.

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START360 LTD

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF START360 LTD

Audit response to risks identified

Our procedures to respond to the risks identified included the following:

- Reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- Enquiring of management concerning actual and potential litigation and claims;
- Performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- Reading minutes of meetings of those charged with governance and reviewing correspondence with tax authorities; and
- In addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. In addition, as with any audit, there remains a higher risk of non-detection of irregularities, as they may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

A further description of our responsibilities is available on the Financial Reporting Council's website at: https://www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

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Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Nigel Moore

Mr Nigel Moore FCA (Senior Statutory Auditor)
for and on behalf of GMcG BELFAST

12 December 2024

Chartered Accountants
Statutory Auditor

Chartered Accountants & Statutory Auditor
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START360 LTD

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Income from:							
Donations and legacies	**3**	3,394	-	3,394	11,825	75,000	86,825
Charitable activities	**4**	230,692	3,032,327	3,263,019	255,785	2,977,886	3,233,671
Other trading activities	**5**	3,559	-	3,559	6,767	1,167	7,934
Investments	**6**	85,863	-	85,863	33,258	-	33,258
Total income		323,508	3,032,327	3,355,835	307,635	3,054,053	3,361,688
Expenditure on:							
Raising funds	**7**	815	-	815	801	-	801
Charitable activities	**8**	250,402	2,905,825	3,156,227	231,420	2,837,391	3,068,811
Total expenditure		251,217	2,905,825	3,157,042	232,221	2,837,391	3,069,612
Net income		72,291	126,502	198,793	75,414	216,662	292,076
Transfers between funds		137,196	(137,196)	-	165,213	(165,213)	-
Net movement in funds	**10**	209,487	(10,694)	198,793	240,627	51,449	292,076
Reconciliation of funds:							
Fund balances at 1 April 2023		1,602,649	103,833	1,706,482	1,362,022	52,384	1,414,406
Fund balances at 31 March 2024		1,812,136	93,139	1,905,275	1,602,649	103,833	1,706,482

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

START360 LTD

BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024 £	2024 £	2023 £	2023 £
Fixed assets					
Tangible assets	14		119,262		140,570
Current assets					
Debtors	15	118,148		194,876	
Cash deposits	16	659,023		160,000	
Cash at bank and in hand		1,218,284		1,530,890	
		1,995,455		1,885,766	
Creditors: amounts falling due within one year	17	(209,442)		(319,854)	
Net current assets			1,786,013		1,565,912
Total assets less current liabilities			1,905,275		1,706,482
Income funds					
Restricted funds	20		93,139		103,833
Unrestricted funds					
Designated funds	21	768,968		768,968	
General unrestricted funds		1,043,168		833,681	
			1,812,136		1,602,649
			1,905,275		1,706,482

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 9/12/24

Ms P Browne
Trustee/Treasurer

Mr A Clarke
Chairperson

Company registration number NI033207

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2024

	Notes	2024 £	2024 £	2023 £	2023 £
Cash flows from operating activities					
Cash generated from operations	**30**		123,470		277,685
Investing activities					
Purchase of tangible fixed assets		(22,916)		(1,241)	
Investment income received		85,863		33,258	
Net cash generated from investing activities			62,947		32,017
Net cash used in financing activities			-		-
Net increase in cash and cash equivalents			186,417		309,702
Cash and cash equivalents at beginning of year			1,690,890		1,381,188
Cash and cash equivalents at end of year			1,877,307		1,690,890
Relating to:					
Cash at bank and in hand			1,218,284		1,530,890
Short term deposits included in current asset investments			659,023		160,000

1 Accounting policies

Charity information

Start360 Ltd is a private company limited by guarantee incorporated in Northern Ireland. The registered office is 6-10 William Street, Belfast, BT1 1PR.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's articles of association, the Companies Act 2006 and "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 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1 Accounting policies (Continued)

1.5 Expenditure

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

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Support costs are those costs incurred directly in support of expenditure on the objects of the company and include project management. Governance costs are those incurred in connection with administration of the company and compliance with constitutional and statutory requirements.

Charitable activities and Governance costs are costs incurred on the company's educational operations, including support costs and costs relating to the governance of the company apportioned to charitable activities.

All expenditure is inclusive of irrecoverable VAT.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold improvements	depreciated over the term of the lease
Fixtures and fittings	25% per annum straight line
Computers	25% per annum straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1 Accounting policies (Continued)

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 ‘Basic Financial Instruments’ and Section 12 ‘Other Financial Instruments Issues’ of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee’s services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Critical judgements

Restricted and unrestricted funds

Judgements are made in relation to allocation of income and expenditure to restricted and unrestricted funds. The directors consider it appropriate to allocate these funds based on interpretation of the terms of grants and donations received. The charity is able to generate a surplus on some of the projects that are funded by income that the trustees consider to be restricted. Any surplus earned on such projects is transferred to unrestricted funds when the relevant services have been delivered in full and the trustees are satisfied that no amounts will become repayable.

Key sources of estimation uncertainty

Fixed assets

The annual depreciation charge on fixed assets depends primarily on the estimated lives of each type of asset and estimates of residual values. The directors regularly review these asset lives and change them as necessary to reflect current thinking on remaining lives in light of prospective economic utilisation and physical condition of the assets concerned. Changes in asset lives can have a significant impact on depreciation and amortisation charges for the period. Detail of the useful lives is included in the accounting policies.

Debtors

Short term debtors are measured at transaction price, less any impairment. Impairment of such debtors involves some estimation uncertainty.

3 Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Donations and gifts	3,394	-	3,394	11,825	75,000	86,825

4 Charitable activities

	Health 2024	Employability 2024	Justice 2024	Core Support 2024	Total 2024	Total 2023
	£	£	£	£	£	£
Performance related grants	2,491,634	203,942	405,180	118,641	3,219,397	3,150,307
Less: deferred income	44,672	-	19,783	(20,833)	43,622	83,364
	2,536,306	203,942	424,963	97,808	3,263,019	3,233,671
Analysis by fund						
Unrestricted funds	-	81,124	87,950	61,618	230,692	255,785
Restricted funds	2,536,306	122,818	337,013	36,190	3,032,327	2,977,886
	2,536,306	203,942	424,963	97,808	3,263,019	3,233,671
For the year ended 31 March 2023						
Unrestricted funds	-	78,351	115,494	61,940		255,785
Restricted funds	2,468,798	204,117	295,868	9,103		2,977,886
	2,468,798	282,468	411,362	71,043		3,233,671
Performance related grants						
Public Health Agency - Health	1,538,443	-	-	-	1,538,443	1,551,117
Employability	-	81,124	-	-	81,124	78,351
Probation Board for Northern Ireland	-	-	98,027	-	98,027	142,000
ASCERT	275,007	-	-	-	275,007	253,090
Department of Justice	-	-	60,138	-	60,138	50,016
AD:EPT	638,183	-	-	-	638,183	626,041
Switch onto Employment	-	-	-	-	-	204,117
Prison Arts	-	-	32,732	-	32,732	37,739
YouthStart	-	122,818	-	-	122,818	-
Thrive	-	-	214,283	-	214,283	-
Other	40,001	-	-	118,641	158,642	207,836
	2,491,634	203,942	405,180	118,641	3,219,397	3,150,307

5 Income from other trading activities

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Other generated income	3,559	-	3,559	6,767	1,167	7,934

6 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	85,863	33,258

7 Raising funds

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Fundraising and publicity		
Other fundraising costs	815	801
	815	801

8 Charitable activities

	Health 2024 £	Employability 2024 £	Justice 2024 £	Core Support 2024 £	Total 2024 £	Total 2023 £
Staff costs	1,615,565	129,090	317,411	35,222	2,097,288	2,063,318
Depreciation and impairment	-	217	-	36,931	37,148	31,271
Other costs	445,460	31,761	71,493	-	548,714	467,935
	2,061,025	161,068	388,904	72,153	2,683,150	2,562,524
Share of support costs (see note 9)	335,182	21,948	55,513	53,294	465,937	498,787
Share of governance costs (see note 9)	-	-	-	7,140	7,140	7,500
	2,396,207	183,016	444,417	132,587	3,156,227	3,068,811
Analysis by fund						
Unrestricted funds	-	81,370	104,495	64,537	250,402	231,420
Restricted funds	2,396,207	101,646	339,922	68,050	2,905,825	2,837,391
	2,396,207	183,016	444,417	132,587	3,156,227	3,068,811
For the year ended 31 March 2023						
Unrestricted funds	-	76,459	105,681	49,280		231,420
Restricted funds	2,329,353	204,726	296,468	6,844		2,837,391
	2,329,353	281,185	402,149	56,124		3,068,811

9 Support costs

	Support costs £	Governance costs £	2024 £	2023 £
Staff costs	391,057	-	391,057	420,694
Depreciation	7,076	-	7,076	7,818
Other costs	67,804	-	67,804	70,275
Audit fees	-	7,140	7,140	7,500
	465,937	7,140	473,077	506,287
Analysed between				
Charitable activities	465,937	7,140	473,077	506,287

Governance costs includes payments to the auditors of £5,850 (2023 - £5,580) for audit fees.

10 Net movement in funds

	2024	2023
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the audit of the charity's financial statements	5,850	5,580
Depreciation of owned tangible fixed assets	44,224	39,089

11 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

12 Employees

The average monthly number of employees during the year was:

	2024	2023
	Number	Number
Administration and finance	7	8
Management	4	4
Direct delivery	72	69
Total	83	81

Employment costs	2024	2023
	£	£
Wages and salaries	2,220,034	2,202,878
Social security costs	206,893	200,092
Other pension costs	61,418	81,042
	2,488,345	2,484,012

The number of employees whose annual remuneration was more than £60,000 is as follows:

	2024	2023
	Number	Number
£70,001 to £80,000	1	-

Remuneration of key management personnel
The remuneration of key management personnel was as follows:

	2024	2023
	£	£
Aggregate compensation	287,925	289,809

12 Employees (Continued)

The charity considers its management team, made up of five members of staff, to represent the Key Management Personnel.

13 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

14 Tangible fixed assets

	Leasehold improvements	Fixtures and fittings	Computers	Total
	£	£	£	£
Cost				
At 1 April 2023	176,809	124,524	289,633	590,966
Additions	-	9,608	13,308	22,916
Disposals	-	(81,790)	(171,472)	(253,262)
At 31 March 2024	176,809	52,342	131,469	360,620
Depreciation and impairment				
At 1 April 2023	101,884	124,524	223,988	450,396
Depreciation charged in the year	18,349	91	25,784	44,224
Eliminated in respect of disposals	-	(81,790)	(171,472)	(253,262)
At 31 March 2024	120,233	42,825	78,300	241,358
Carrying amount				
At 31 March 2024	56,576	9,517	53,169	119,262
At 31 March 2023	74,925	-	65,645	140,570

15 Debtors

	2024	2023
Amounts falling due within one year:	£	£
Trade debtors	56,694	92,352
Prepayments and accrued income	61,454	102,524
	118,148	194,876

16 Cash deposits

	2024	2023
	£	£
Flagstone portfolio	659,023	160,000

The Flagstone portfolio represents bank deposits that mature after more than three months. Deposits are held with a number of banks and managed through the Flagstone client platform.

The comparative figure was included within cash at bank in the prior year accounts and has been represented in these financial statements for presentational purposes.

17 Creditors: amounts falling due within one year

	Notes	2024	2023
		£	£
Other taxation and social security		42,830	43,985
Deferred income	18	40,853	83,391
Trade creditors		89,516	50,776
Other creditors		11,362	12,892
Accruals and deferred income		24,881	128,810
		209,442	319,854

18 Deferred income

	2024	2023
	£	£
Other deferred income	40,853	83,391

Deferred income is included in the financial statements as follows:

	2024	2023
	£	£
Deferred income is included within:		
Current liabilities	40,853	83,391
Movements in the year:		
Deferred income at 1 April 2023	83,391	168,234
Released from previous periods	(81,474)	(141,614)
Resources deferred in the year	38,936	56,771
Deferred income at 31 March 2024	40,853	83,391

19 Retirement benefit schemes

Defined contribution schemes	2024 £	2023 £
Charge to profit or loss in respect of defined contribution schemes	61,418	81,042

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

20 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
ASCERT	-	275,007	(277,421)	2,414	-
Thrive	-	238,986	(238,986)	-	-
AD:EPT	-	638,183	(638,183)	-	-
PHA	28,833	1,583,116	(1,440,603)	(143,824)	27,522
Vision 360	-	29,167	(31,042)	1,875	-
RDV Project	-	40,000	(40,000)	-	-
PBNI	-	98,027	(100,936)	2,909	-
Small projects	-	7,023	(6,453)	(570)	-
Hagan Homes	75,000	-	(30,554)	-	44,446
YouthStart	-	122,818	(101,647)	-	21,171
	103,833	3,032,327	(2,905,825)	(137,196)	93,139

Previous year:	At 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2023 £
ASCERT	-	253,090	(253,090)	-	-
Thrive	-	153,868	(153,868)	-	-
AD:EPT	-	626,041	(626,041)	-	-
PHA	30,328	1,506,445	(1,367,000)	(140,940)	28,833
Switch on Employment	-	204,684	(204,684)	-	-
Co-Operation Ireland	-	-	(41)	41	-
Princes Trust	-	25,497	(25,497)	-	-
Futures	22,056	-	-	(22,056)	-
Education Authority	-	3,714	(3,714)	-	-
RDV Project	-	57,726	(57,726)	-	-
PBNI	-	142,600	(142,600)	-	-
Small projects	-	5,388	(3,130)	(2,258)	-
Hagan Homes	-	75,000	-	-	75,000
	52,384	3,054,053	(2,837,391)	(165,213)	103,833

20 Restricted funds (Continued)

See notes 26-29 for explanatory notes to the funds.

21 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2023	Incoming resources	Resources expended	Transfers	At 31 March 2024
	£	£	£	£	£
Designated funds	768,968	-	-	-	768,968
General funds	833,681	323,508	(251,217)	137,196	1,043,168
	1,602,649	323,508	(251,217)	137,196	1,812,136

Previous year:	At 1 April 2022	Incoming resources	Resources expended	Transfers	At 31 March 2023
	£	£	£	£	£
Designated funds	798,943	-	(29,975)	-	768,968
General funds	563,079	307,635	(202,246)	165,213	833,681
	1,362,022	307,635	(232,221)	165,213	1,602,649

See note 26 for explanatory notes to the funds.

22 Analysis of net assets between funds

	Unrestricted funds 2024	Restricted funds 2024	Total 2024
	£	£	£
At 31 March 2024:			
Tangible assets	119,262	-	119,262
Current assets/(liabilities)	1,692,874	93,139	1,786,013
	1,812,136	93,139	1,905,275

22 Analysis of net assets between funds (Continued)

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
At 31 March 2023:			
Tangible assets	140,570	-	140,570
Current assets/(liabilities)	1,462,079	103,833	1,565,912
	1,602,649	103,833	1,706,482

23 Financial commitments, guarantees and contingent liabilities

A portion of grants received may become repayable if the company fails to comply with the terms of letter of offer.

24 Operating lease commitments

Lessee
At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2024 £	2023 £
Within one year	63,000	58,811
Between two and five years	112,545	154,384
	175,545	213,195

25 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

26 Explanatory notes to the funds

Unrestricted Funds

General Reserves
This fund includes all core funding that the charity receives and is expendable at the discretion of the directors for the general purposes of the charity. In addition, funds may be held in order to finance capital investment and working capital.

Designated Funds
Central admin support - £37,500 has been designated to allow for the provision of admin support to address critical need and shortfall where most required across the organisation.

Business development - £37,500 has been designated to ensure continued business development and exploration into the identification, generation and availability of income generation opportunities and streams.

Communications - £60,000 has been designated towards the development of the communications strategy through the appointment of dedicated comms personnel alongside external comms guidance and expertise.

Volunteer development - £60,000 has been designated to support and enhance volunteer offering by covering additional delivery costs as necessary. Where possible it is envisaged it will sustain the delivery of the volunteer offer if required.

Relocation & refurbishment costs - £200,000 has been designated as part of the relocation/refurbishment strategy to cover property costs as and when required.

GRIT - £3,943 relates to the remainder of funds that were designated to facilitate the continuation and promotion of the legacy of the GRIT service and cover any associated costs.

I.T - £100,000 has been designated for consistent IT upgrades/maintenance ensuring devices in operation across the organisation and the client system remain fit for purpose.

H.R - £270,025 has been designated for HR matters. Additionally, includes designation around the uncertainty of contracts in the current climate and potential redundancy costs etc.

27 Explanatory notes to the funds (continued)

Restricted Funds

THRIVE
The Start360 THRIVE (Throughcare Health & Recovery Interventions Valuing Emotional wellbeing) regional service has been designed to engage clients and their families at the pre and post release stage. Support will begin in prison and be available to those who present with mental ill-health as their primary issue. The service is designed to meet the needs of those who engage with the service in-line with the funding priorities detailed in the NI Mental Health Strategy 2021-2031.

AD:EPT
AD:EPT is a service provided by Start360 funded by the South Eastern Health and Social Care Trust and is delivered in partnership with the Trust and the Northern Ireland Prison Service. AD:EPT is a comprehensive substance misuse service providing a multi component model of delivery. It offers a range of services to people in custody who have problems associated with the misuse of substances.

PHA
Funding from PHA covers a number of services:

a) DAISY - Youth Treatment Service
DAISY (Youth Treatment Service) is delivered in partnership between ASCERT and Start360, and funded by the Public Health Agency. It provides person-centered programmes for young people and young adults to help reduce the harm caused by their substance misuse. The service offers direct work with the young person through therapeutic mentoring, individual counselling, therapeutic group work and therapeutic play work. Also, DAISY works with the whole family through one to one parent/carer support and systemic family interventions. The service operates in Belfast, South Eastern, Northern and Western Health and Social Care Trust areas.

b) Targeted Life Skills Service
The Targeted Life Skills Service is for young people aged 11-21 years, who are deemed at risk of misusing drugs and/or alcohol. The service delivers a bespoke life skills & harm reduction programme, based on the needs of the group. These skills based education programmes are expected to positively influence a person’s ability to adopt safer behaviours. Start360 delivers this service in the Northern (in partnership with ASCERT) and Southern Health & Social Care Trust areas. The programme is normally delivered over 4 – 8 sessions. The courses are interactive and designed to cater the needs of all young people, taking into account their age and learning ability.

c) YES (Youth Engagement Service)
Funded by the Public Health Agency, YES is a drop-in centre and social space for people aged 15-25, with a focus on promoting positive health and lifestyle choices. Offering information, advice and support on a range of issues including emotional health and well-being, relationships, confidence and self-esteem, and drugs and alcohol. It is also a space for people to come and socialise, while at the same time finding assistance on wider issues including employment support and signposting to other services.

d) Protect Life
Start360 delivers Protect Life in three regions: Southern Health and Social Care Trust, South and East Trust and Belfast Trust Areas. Protect Life provides mentoring support for young people who are at risk of Suicide or Self Harm to help them address their specific issues.

28 Explanatory notes to the funds (continued)

e) Connections
Connections is the development and delivery of an integrated education and prevention plan to raise awareness of the impact of drugs and alcohol locally, under the direction of the PHA and DACTs. Start360 delivers this service in the Northern and Southern Trust areas.

Connections will:
- Support existing and develop new initiatives that address alcohol and drug related harm in urban and rural areas, including inter-agency/cross partnership working with relevant partners, including Policing and Community Safety Partnerships.
- Ensure that the Drug and Alcohol Monitoring Information System (DAMIS) is promoted and supported and that the Local Drugs and Alcohol and Community Incident Protocol1 is operated effectively when required.
- Advocate and promote adherence to existing legislation concerning regulation.
- Build capacity for those working and volunteering in the community sector to ensure that they have access to relevant information/resources on alcohol and drugs and that they can then provide information, support and signposting to those affected by substance misuse in their communities.
- Use local media and social media, along with PHA, service provider and partner websites to raise awareness of local alcohol and drug services, issues or concerns.
- Participate in the roll out of regional initiatives/pieces of work with the other local Community Alcohol and Drugs Information and Networking Services.
- Build on, or establish, links with existing local and community infrastructures.

f) Voices (Hidden Harm Service)
Voices are therapeutic services for children, young people and families affected by parental substance misuse.
- Funded by the Public Health Agency and delivered in the Northern and Western Trust areas.
- Provides support for children and young people of substance misusing parents/adults.
- Supports the whole family unit.
- Works directly with the child or young person through therapeutic mentoring, individual counselling, group-therapy, play-therapy and systemic family intervention.
- Offers support to the substance misusing parent/adult, including brief one to one support, group therapy, and support to access and engage with local addiction specialist services.

g) Lads to Dads
Lads to Dads is an accredited group work programme that provides young fathers/fathers to be within the Belfast and Northern Health and Social Care Trust with support in a variety of areas of fatherhood.

h) NIADA
The Northern Ireland Alcohol and Drugs Alliance (NIADA) is funded by the PHA to:
- Allow the PHA to more effectively engage with voluntary and community service providers within the drug and alcohol sector.
- Build greater connections and coherence between agencies and service providers in the third sector.
- Develop strategic momentum in the delivery of shared strategic goals along with the statutory sector.
- Support the development of co-production and design in the delivery of drug and alcohol services.
- Increase the capacity of the third sector within a community development approach.

Dormant Account NI – Vision360
Vision360 will diversify revenue streams, forge charity partnerships and secure social value contracts. The service will also provide comprehensive training, learning, and workforce development service.

Vision360 empowers employers and leaders to foster thriving workplaces, prioritising employee wellbeing and skills development. Our expertise spans emotional health support, workplace readiness, customised wellness plans, communication skills, and crisis response planning. Committed to equality, diversity, and inclusion, we provide essential training for compassionate and inclusive workplaces.

29 Explanatory notes to the funds (continued)

RDV Project
RDV is funded by the Royal British Legion. This project provides throughcare support to ex-service personnel who present with drug/alcohol issues and are currently in prison due to return to their community.

PBNI
The ENGAGE Women's Service is funded by the PBNI. This service works with females who are within the criminal justice system, either in the community or within prison. The service's main aim is to re-engage women with their community, through mentoring support and group work.

The PBNI Protect Life service is funded by the PBNI. This service works with vulnerable young people who present with issues around problem behaviour, self-harm and suicidal ideation. Crisis mentoring is provided to meet the individual needs of vulnerable young people in order to build confidence and increase skills.

Hagan Homes
This was a donation received to be used towards a Volunteer Development service project. This project commenced in August 2023 with the employment of Start360's first full-time Volunteer Co-ordinator. This vital role will enable the charity to support individuals with experience of the criminal justice system, mental health issues, or substance misuse, to find increased stability in their lives through new volunteering opportunities.

YouthStart (SOE)
YouthStart Switch onto Employment (SOE) will deliver employability and specialist life and basic skills support to grow young people's confidence and skills, and improve their prospects to enter, sustain and progress in the labour market, reflecting government priorities/plans to address economic inactivity. YouthStart will support young people aged 16-30 to retain employment and to gain essential life and basic skills.

Transfer between Funds
During the year ended 31 March 2024 transfers were made from restricted funds to unrestricted funds where all restricted monies had been expended towards the intended purposes. The charity is able to generate a surplus on some of the projects that are funded by income that the trustees consider to be restricted. Any surplus earned on such projects is transferred to unrestricted funds when the relevant services have been delivered in full and the trustees are satisfied that no amounts will become repayable.

30 Cash generated from operations

	2024 £	2023 £
Surplus for the year	198,793	292,076
Adjustments for:		
Investment income recognised in statement of financial activities	(85,863)	(33,258)
Depreciation and impairment of tangible fixed assets	44,224	39,089
Movements in working capital:		
Decrease in debtors	76,728	12,320
(Decrease)/increase in creditors	(67,874)	52,301
(Decrease) in deferred income	(42,538)	(84,843)
Cash generated from operations	123,470	277,685

31 Analysis of changes in net funds

The charity had no material debt during the year.

Start360 Ltd

Northern Ireland - Charity number 105848

Annual report

Charity registration number NIC105848

Company registration number NI033207 (Northern Ireland)

START360 LTD

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

START360 LTD

LEGAL AND ADMINISTRATIVE INFORMATION

Secretary Ms P Logue

Charity number NIC105848

Company number NI033207

Registered office
6-10 William Street
Belfast
BT1 1PR

Auditor
GMcG BELFAST
Chartered Accountants & Statutory Auditor
Alfred House
19 Alfred Street
Belfast
BT2 8EQ

Bankers
Santander
Bridle Road
Bootle
Merseyside
L30 4GB

Solicitors
Edwards & Co
28 Hill Street
Belfast
BT1 2LA

A&L Goodbody Northern Ireland
42-46 Fountain Street
Belfast
BT1 5EF

CONTENTS

The trustees present their annual report and financial statements for the year ended 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "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 2019)".

Objectives and activities
The objects of the charity are to promote the benefit of the inhabitants of Northern Ireland without distinction of sex, race or of political, religious or other opinions, by associating together the said inhabitants and the local authorities, voluntary and other organisations in a common attempt to relieve poverty, advance education, preserve and protect health and provide facilities in the interests of social welfare for recreation and leisure-time occupation with the object of improving the conditions of life for the said inhabitants.

Operating with a multi-disciplinary team on a cross-community, regional basis, Start360 has a proven track record as a lead provider of flagship holistic interventions for its service users.

The Charity’s objects (“Objects”) are specifically restricted to the following: -

To provide for the benefit of the public:

1. Assistance through mentoring, counselling, group work, advocacy and other intervention, diversionary and support programmes and activities to youths and/or adults who:
   - have experienced problems related to their misuse of alcohol, drugs or other harmful substances or are considered at risk of such misuse;
   - suffer, or at risk of, isolation or exclusion from their communities;
   - face barriers to employment;
   - experience other forms of disadvantage, including emotional and behavioural problems.
2. Support services for the families of such persons.
3. Consultancy services to organisations, agencies and institutions that have an interest in furthering these Objects.
4. Access to criminal justice services.
5. Access to mental health services.

Start360 provides a range of interventions to young people, adults and their families – including those who have issues with substance use, who are isolated from their communities, who offend, who face barriers to employment or who experience other forms of disadvantage.

The charity's activities include one-to-one work, group work, mentoring, counselling, complementary therapies and residential experiences.

The beneficiaries are disadvantaged young people, adults and families. They have one or more of the following issues in their lives – substance use by themselves or family members, mental ill health, unemployment, being in and/or leaving care, being in and/or leaving custody, coming to the attention of the PSNI or social services, or general disengagement from the local community. The communities of the service users and the wider public also benefit through substantial savings to the public purse.

Start360 does not charge any fees. No harm comes from its purposes and no private benefit occurs. The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Significant activities and achievements against objectives

Start360, in consultation with staff, senior management and Board developed a strategic plan for 2022-2025. The core strategic aims are focused on quality service delivery, service development and innovation, and influencing public policy. To measure success against these Strategic Aims Start360 implemented a Scorecard to highlight the series of measures, targets and initiatives which, when acted on, will ensure this plan continues to be delivered and reviewed over the remaining period.

The 2023-2024 organisational scorecard provides more detail on how Start360 delivered on strategic priorities in the financial year across four reporting areas.

1. Service Users and Stakeholders

Achievements and performance toward ‘Service Users and Stakeholders’ in 2023-24 were as follows but not limited to:

- Throughout the year, various support groups such as SMART, SMART Family and Friends, and Parent Support Groups were held to provide quality services to those in need.
- Services were adapted based on feedback from three focus groups covering Health, Justice, and Employability.
- Start360's presence was effectively highlighted through participation in numerous external strategic forums, including all DACT meetings, PLIG, and the Children and Young People's Strategic Planning Group.

2. Processes and Operations

Achievements and performance toward ‘Processes and Operations’ in 2023-24 were as follows but not limited to:

- A comprehensive policy review timetable was established, with 18 policies reviewed throughout the year to ensure Start360's governance and leadership align with legal standards and best practices.
- Efforts commenced on the Trusted Charities self-assessment tool to thoroughly evaluate the organisation’s quality management approach, aiming for accreditation.
- The Cyber Essentials initiative was also launched to enhance the security and protection of the organisation's data infrastructure. This new measure aims to safeguard sensitive information and ensure compliance with industry standards.

3. People and Innovation

Achievements and performance toward ‘People and Innovation’ in 2023-24 were as follows but not limited to:

- A detailed and mandatory Learning and Development calendar was created to ensure that staff receive effective support, management, training, and opportunities for growth.
- A Volunteer Coordinator was appointed to facilitate, support, and enhance volunteering opportunities within the organisation, also updating the volunteer strategy as part of this initiative.
- The probation and induction processes were reviewed and updated, with a new procedure implemented during the year to support staff onboarding and uphold good organisational governance.

4. Finance and Resources

Achievements and performance toward ‘Finance and Resources’ in 2023-24 were as follows but not limited to:

- The organisation aimed to ensure sustainability by diversifying income, carefully evaluating business opportunities, and successfully pursuing those with the highest potential for growth and alignment with the organisation's mission. This included the development of Vision360, Start360’s new external training and support service.
- Financial resources were meticulously monitored and reviewed to ensure budget performance was aligned with strategic goals. This involved regular financial audits, and comprehensive budgeting processes.
- To foster development and innovation in the year, reserves were critically assessed for their use in response to changing needs. This period witnessed significant strides in technological advancements and process improvements regarding the Client Record Management system.
- As part of a rigorous commitment to financial governance the organisational ethical reserve policy was reviewed and agreed in year.

Financial review

The results for the year are set out in detail on pages 14 to 33. The charitable company returned net income for the year of £198,793 (2023 – £292,076).

At 31 March 2024, the total funds of the charity amounted to £1,905,275 (2023 - £1,706,482) comprising restricted funds of £93,139 (2023 - £103,833) and unrestricted funds of £1,812,136 (2023 - £1,602,649).

Reserves policy

Unrestricted funds are considered to be essential to provide sufficient funds to cover any unforeseen costs which may arise, and to fulfil the legal obligations of the charity in the event that current levels of income are not maintained. Unrestricted funds are needed to:

- Meet contractual liabilities should the charity have to close. This includes redundancy pay, amounts due to creditors and commitments under leases.

- To meet unexpected costs like break down of essential office machinery; staff cover in the event of illness, maternity leave, parental leave; and legal costs defending the charity’s interest.

- To replace equipment as it wears out.

- To ensure that the charity can continue to provide a stable and quality service to those who need it. Within this context to minimise recruitment, staff training, staff induction and marketing costs by avoiding the need for redundancies caused by financial crisis.

- To provide working capital when funding is paid in arrears and place the charity in a position where it could bid for funding which can be paid up to 12 months in arrears.

Start360’s reserve policy is to aim to hold reserves equivalent to three months' staff costs and three months' running costs including an estimate of redundancy and professional fees. This figure is to be reviewed on an annual basis to ensure it remains accurate and relevant within Start360’s overall financial situation. The level of free reserves at the year end was £693,111, which equates to approximately 11 weeks' expenditure.

Designated Funds

In summary, at 31 March 2024, the designated funds were as follows:

Designated Fund	Amount	Notes
Central Admin Support	£37,500	This designation will allow for the provision of admin support to address critical need and shortfall where most required across the organisation.
Business Development	£37,500	This will allow the organisation to ensure continued business development and exploration into the identification, generation and availability of new and additional income opportunities and streams.
Communications	£60,000	This designation is for the development of the communications strategy through the appointment of dedicated comms personnel alongside external comms guidance and expertise.
Volunteer Development	£60,000	This designation is to support and enhance the volunteer offering by covering additional delivery costs as necessary. Where possible it is envisaged, it will sustain the delivery of the volunteer offer if required.
Relocation and refurbishment	£200,000	This designation is to cover property costs including any relocation or refurbishment costs as and when required.
GRIT	£3,943	This relates to the remainder of funds which were designated to facilitate the continuation and promotion of the legacy of the GRIT service and cover any associated costs.
IT	£100,000	This designation is for consistent IT upgrades/maintenance ensuring devices in operation across the organisation and the client system remain fit for purpose.
HR	£270,025	This designation is for general HR matters including a provision for redundancy costs relating to the uncertainty of contracts in the current climate and potential redundancy costs.

Risk management

The trustees have conducted a review of the major risks to which the charity is exposed, and systems have been established to mitigate those risks. Significant external risks in relation to funding have led to the development of a strategic plan, which will allow for the diversification of funding and activities. Internal risks are minimised by the implementation of procedures for authorisation of all transactions and projects and to ensure consistent quality of delivery for all operational aspects of the charity. These procedures are periodically reviewed to ensure that they still meet the needs of the charity.

Plans for future periods

Priority Areas for 2024-25

Service Users and Stakeholders

- Deliver quality services to those most in need by organising support/engagement groups throughout the year, capturing service user survey data and conducting an external piece of research based on Start360's services and interventions.
- Shape public policy and advance Start360 by participating in strategic external forums.
- Promote Start360 effectively by appointing a Communications and Engagement Officer and operationalising Start360's Communications Strategy.

Processes & Operations

- Governance review and improvement by regularly reviewing the governance of the organisation and developing, implementing, and reviewing a quality management system.
- Analyse information provided by Start360's clients and continue to develop how Start360 measures and reports on the impact of its work.
- Effectively utilise technology to meet business need by ensuring staff competency with the new Client Record Management System, mapping the organisations data structure and advancing into new areas of technology including AI.

People and Innovation

- Establish and implement a comprehensive, mandatory, and service-specific Learning and Development calendar for staff and volunteers to deliver safe and effective services.
- Develop volunteer roles, promote volunteering opportunities, and seek funding to sustain and develop our Volunteer Service.
- Monitor and audit the induction and probation process, developing monthly reporting, and enhancing leavers checklist. Ensure compliance with legislation and safe service delivery.
- Further develop Start360's Corporate Partnership offer.

Finance & Resources

- Support the sustainability of the organisation by exploring opportunities across Corporate Partnerships, Charity Partnerships, and the monetisation of existing services.
- Maintain robust financial management practices to support the organisation's aims and priorities.
- Implement a sustainable Salary Policy to ensure that Start360 has the staff in place to deliver quality services.

Structure, governance and management

Start360 is a company limited by guarantee and does not have a share capital. It is governed by its Memorandum and Articles of Association and the liability of each member is limited to an amount not exceeding £1.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr G Walls	
Ms K Higgins	
Mr N Hutchinson	
Ms P Logue	
Ms P Browne	
Mr A Clarke	
Ms K Gilliland	(Resigned 13 June 2023)
Ms Y Cowan	
Dr G Neill	
Mr G Milling	
Mrs S M McIlveen	(Appointed 30 January 2024)

Recruitment and appointment of trustees
The charity is administered by the board of trustees. Trustees are sought according to the need to fill skills or diversity gaps. Suitable candidates are nominated by current board members, and are then appointed through joint agreement from the full board of trustees. Induction and training events are organised according to need.

Organisational structure
The Senior Leadership Team (SLT) is responsible for the day to day running of the charity, led by the Chief Executive, Mr Danny McQuillan.

Statement of Trustees' responsibilities
The trustees, who are also the directors of Start360 Ltd for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;

- observe the methods and principles in the Charities SORP;

- make judgements and estimates that are reasonable and prudent;

- state whether applicable UK Accounting Standards have been followed, subject to any material 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 adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Auditor
In accordance with the company's articles, a resolution proposing that GMcG BELFAST be reappointed as auditor of the company will be put at a General Meeting.

Small companies exemption
In preparing this report, the directors have taken advantage of the small companies exemption provided by section 415A of the Companies Act 2006.

Disclosure of information to auditor
Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The Trustees' report was approved by the Board of Trustees.

....
Mr A Clarke
Chairperson

Date: 12/12/24

CHARTERED ACCOUNTANTS

START360 LTD

INDEPENDENT AUDITOR'S REPORT
TO THE TRUSTEES OF START360 LTD

Opinion
We have audited the financial statements of Start360 Ltd (the 'charity') for the year ended 31 March 2024 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:
- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion
We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern
In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

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Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the Trustees' report for the financial year for which the financial statements are prepared, which includes the directors' report prepared for the purposes of company law, is consistent with the financial statements; and
- the directors' report included within the Trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the Trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees' report and from the requirement to prepare a strategic report.

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Responsibilities of trustees

As explained more fully in the statement of Trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

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START360 LTD

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF START360 LTD

Extent to which the audit was considered capable of detecting irregularities, including fraud

We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and then design and perform audit procedures responsive to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

In identifying and assessing potential risks of material misstatement in respect of irregularities, including fraud and non-compliances with laws and regulations, we considered the following:

- The nature of the industry and sector, control environment and business performance, including the company's remuneration policies for directors, bonus levels and performance targets, if any;

3. Results of our enquiries of management about their own identification and assessment of the risks of irregularities;
4. Any matters we identified having obtained and reviewed the company's documentation of their policies and procedures relating to:
    - Identifying, evaluating and complying with laws and regulations and whether they were aware of any instance of non-compliance;
    - Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud; and
    - The internal controls established to mitigate risks of fraud or non-compliance with laws and regulations;
5. The matters discussed among the audit engagement team regarding how and where fraud might occur in the financial statements and potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the company for fraud and identified the greatest potential for fraud in income recognition. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory frameworks that the company operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included the Companies Act 2006, and local tax legislation.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental to the company's ability to operate or to avoid a material penalty.

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Audit response to risks identified

Our procedures to respond to the risks identified included the following:

- Reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- Enquiring of management concerning actual and potential litigation and claims;
- Performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- Reading minutes of meetings of those charged with governance and reviewing correspondence with tax authorities; and
- In addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. In addition, as with any audit, there remains a higher risk of non-detection of irregularities, as they may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

A further description of our responsibilities is available on the Financial Reporting Council's website at: https://www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

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START360 LTD

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF START360 LTD

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Nigel Moore

Mr Nigel Moore FCA (Senior Statutory Auditor)
for and on behalf of GMcG BELFAST

12 December 2024

Chartered Accountants
Statutory Auditor

Chartered Accountants & Statutory Auditor
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START360 LTD

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Income from:							
Donations and legacies	3	3,394	-	3,394	11,825	75,000	86,825
Charitable activities	4	230,692	3,032,327	3,263,019	255,785	2,977,886	3,233,671
Other trading activities	5	3,559	-	3,559	6,767	1,167	7,934
Investments	6	85,863	-	85,863	33,258	-	33,258
Total income		323,508	3,032,327	3,355,835	307,635	3,054,053	3,361,688
Expenditure on:							
Raising funds	7	815	-	815	801	-	801
Charitable activities	8	250,402	2,905,825	3,156,227	231,420	2,837,391	3,068,811
Total expenditure		251,217	2,905,825	3,157,042	232,221	2,837,391	3,069,612
Net income		72,291	126,502	198,793	75,414	216,662	292,076
Transfers between funds		137,196	(137,196)	-	165,213	(165,213)	-
Net movement in funds	10	209,487	(10,694)	198,793	240,627	51,449	292,076
Reconciliation of funds:							
Fund balances at 1 April 2023		1,602,649	103,833	1,706,482	1,362,022	52,384	1,414,406
Fund balances at 31 March 2024		1,812,136	93,139	1,905,275	1,602,649	103,833	1,706,482

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

START360 LTD

BALANCE SHEET
AS AT 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
Tangible assets	14		119,262		140,570
Current assets					
Debtors	15	118,148		194,876	
Cash deposits	16	659,023		160,000	
Cash at bank and in hand		1,218,284		1,530,890	
		1,995,455		1,885,766	
Creditors: amounts falling due within one year	17	(209,442)		(319,854)	
Net current assets			1,786,013		1,565,912
Total assets less current liabilities			1,905,275		1,706,482
Income funds					
Restricted funds	20		93,139		103,833
Unrestricted funds					
Designated funds	21	768,968		768,968	
General unrestricted funds		1,043,168		833,681	
			1,812,136		1,602,649
			1,905,275		1,706,482

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 9/12/24

P Browne
Ms P Browne
Trustee/Treasurer

Mr A Clarke
Chairperson

Company registration number NI033207

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2024

	Notes	2024 £	2024 £	2023 £	2023 £
Cash flows from operating activities					
Cash generated from operations	**30**		123,470		277,685
Investing activities					
Purchase of tangible fixed assets		(22,916)		(1,241)	
Investment income received		85,863		33,258	
Net cash generated from investing activities			62,947		32,017
Net cash used in financing activities			-		-
Net increase in cash and cash equivalents			186,417		309,702
Cash and cash equivalents at beginning of year			1,690,890		1,381,188
Cash and cash equivalents at end of year			1,877,307		1,690,890
Relating to:					
Cash at bank and in hand			1,218,284		1,530,890
Short term deposits included in current asset investments			659,023		160,000

1 Accounting policies

Charity information

Start360 Ltd is a private company limited by guarantee incorporated in Northern Ireland. The registered office is 6-10 William Street, Belfast, BT1 1PR.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's articles of association, the Companies Act 2006 and "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 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1 Accounting policies (Continued)

1.5 Expenditure

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

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Support costs are those costs incurred directly in support of expenditure on the objects of the company and include project management. Governance costs are those incurred in connection with administration of the company and compliance with constitutional and statutory requirements.

Charitable activities and Governance costs are costs incurred on the company's educational operations, including support costs and costs relating to the governance of the company apportioned to charitable activities.

All expenditure is inclusive of irrecoverable VAT.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold improvements	depreciated over the term of the lease
Fixtures and fittings	25% per annum straight line
Computers	25% per annum straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1 Accounting policies (Continued)

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Critical judgements

Restricted and unrestricted funds
Judgements are made in relation to allocation of income and expenditure to restricted and unrestricted funds. The directors consider it appropriate to allocate these funds based on interpretation of the terms of grants and donations received. The charity is able to generate a surplus on some of the projects that are funded by income that the trustees consider to be restricted. Any surplus earned on such projects is transferred to unrestricted funds when the relevant services have been delivered in full and the trustees are satisfied that no amounts will become repayable.

Key sources of estimation uncertainty

Fixed assets
The annual depreciation charge on fixed assets depends primarily on the estimated lives of each type of asset and estimates of residual values. The directors regularly review these asset lives and change them as necessary to reflect current thinking on remaining lives in light of prospective economic utilisation and physical condition of the assets concerned. Changes in asset lives can have a significant impact on depreciation and amortisation charges for the period. Detail of the useful lives is included in the accounting policies.

Debtors
Short term debtors are measured at transaction price, less any impairment. Impairment of such debtors involves some estimation uncertainty.

3 Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Donations and gifts	3,394	-	3,394	11,825	75,000	86,825

4 Charitable activities

	Health	Employability	Justice	Core Support	Total 2024	Total 2023
	2024	2024	2024	2024		
	£	£	£	£	£	£
Performance related grants	2,491,634	203,942	405,180	118,641	3,219,397	3,150,307
Less: deferred income	44,672	-	19,783	(20,833)	43,622	83,364
	2,536,306	203,942	424,963	97,808	3,263,019	3,233,671
Analysis by fund						
Unrestricted funds	-	81,124	87,950	61,618	230,692	255,785
Restricted funds	2,536,306	122,818	337,013	36,190	3,032,327	2,977,886
	2,536,306	203,942	424,963	97,808	3,263,019	3,233,671
For the year ended 31 March 2023						
Unrestricted funds	-	78,351	115,494	61,940		255,785
Restricted funds	2,468,798	204,117	295,868	9,103		2,977,886
	2,468,798	282,468	411,362	71,043		3,233,671
Performance related grants						
Public Health Agency - Health	1,538,443	-	-	-	1,538,443	1,551,117
Employability	-	81,124	-	-	81,124	78,351
Probation Board for Northern Ireland	-	-	98,027	-	98,027	142,000
ASCERT	275,007	-	-	-	275,007	253,090
Department of Justice	-	-	60,138	-	60,138	50,016
AD:EPT	638,183	-	-	-	638,183	626,041
Switch onto Employment	-	-	-	-	-	204,117
Prison Arts	-	-	32,732	-	32,732	37,739
YouthStart	-	122,818	-	-	122,818	-
Thrive	-	-	214,283	-	214,283	-
Other	40,001	-	-	118,641	158,642	207,836
	2,491,634	203,942	405,180	118,641	3,219,397	3,150,307

5 Income from other trading activities

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Other generated income	3,559	-	3,559	6,767	1,167	7,934

6 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	85,863	33,258

7 Raising funds

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
<u>Fundraising and publicity</u>		
Other fundraising costs	815	801
	815	801

8 Charitable activities

	Health 2024 £	Employability 2024 £	Justice 2024 £	Core Support 2024 £	Total 2024 £	Total 2023 £
Staff costs	1,615,565	129,090	317,411	35,222	2,097,288	2,063,318
Depreciation and impairment	-	217	-	36,931	37,148	31,271
Other costs	445,460	31,761	71,493	-	548,714	467,935
	2,061,025	161,068	388,904	72,153	2,683,150	2,562,524
Share of support costs (see note 9)	335,182	21,948	55,513	53,294	465,937	498,787
Share of governance costs (see note 9)	-	-	-	7,140	7,140	7,500
	2,396,207	183,016	444,417	132,587	3,156,227	3,068,811
Analysis by fund						
Unrestricted funds	-	81,370	104,495	64,537	250,402	231,420
Restricted funds	2,396,207	101,646	339,922	68,050	2,905,825	2,837,391
	2,396,207	183,016	444,417	132,587	3,156,227	3,068,811
For the year ended 31 March 2023						
Unrestricted funds	-	76,459	105,681	49,280		231,420
Restricted funds	2,329,353	204,726	296,468	6,844		2,837,391
	2,329,353	281,185	402,149	56,124		3,068,811

9 Support costs

	Support costs £	Governance costs £	2024 £	2023 £
Staff costs	391,057	-	391,057	420,694
Depreciation	7,076	-	7,076	7,818
Other costs	67,804	-	67,804	70,275
Audit fees	-	7,140	7,140	7,500
	465,937	7,140	473,077	506,287
Analysed between				
Charitable activities	465,937	7,140	473,077	506,287

Governance costs includes payments to the auditors of £5,850 (2023 - £5,580) for audit fees.

10 Net movement in funds

The net movement in funds is stated after charging/(crediting):

	2024 £	2023 £
Fees payable for the audit of the charity's financial statements	5,850	5,580
Depreciation of owned tangible fixed assets	44,224	39,089

11 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

12 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
Administration and finance	7	8
Management	4	4
Direct delivery	72	69
Total	83	81

Employment costs

	2024 £	2023 £
Wages and salaries	2,220,034	2,202,878
Social security costs	206,893	200,092
Other pension costs	61,418	81,042
	2,488,345	2,484,012

The number of employees whose annual remuneration was more than £60,000 is as follows:

	2024 Number	2023 Number
£70,001 to £80,000	1	-

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2024 £	2023 £
Aggregate compensation	287,925	289,809

12 Employees (Continued)

The charity considers its management team, made up of five members of staff, to represent the Key Management Personnel.

13 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

14 Tangible fixed assets

	Leasehold improvements	Fixtures and fittings	Computers	Total
	£	£	£	£
Cost				
At 1 April 2023	176,809	124,524	289,633	590,966
Additions	-	9,608	13,308	22,916
Disposals	-	(81,790)	(171,472)	(253,262)
At 31 March 2024	176,809	52,342	131,469	360,620
Depreciation and impairment				
At 1 April 2023	101,884	124,524	223,988	450,396
Depreciation charged in the year	18,349	91	25,784	44,224
Eliminated in respect of disposals	-	(81,790)	(171,472)	(253,262)
At 31 March 2024	120,233	42,825	78,300	241,358
Carrying amount				
At 31 March 2024	56,576	9,517	53,169	119,262
At 31 March 2023	74,925	-	65,645	140,570

15 Debtors

	2024	2023
Amounts falling due within one year:	£	£
Trade debtors	56,694	92,352
Prepayments and accrued income	61,454	102,524
	118,148	194,876

16 Cash deposits

	2024	2023
	£	£
Flagstone portfolio	659,023	160,000

The Flagstone portfolio represents bank deposits that mature after more than three months. Deposits are held with a number of banks and managed through the Flagstone client platform.

The comparative figure was included within cash at bank in the prior year accounts and has been represented in these financial statements for presentational purposes.

17 Creditors: amounts falling due within one year

	Notes	2024	2023
		£	£
Other taxation and social security		42,830	43,985
Deferred income	18	40,853	83,391
Trade creditors		89,516	50,776
Other creditors		11,362	12,892
Accruals and deferred income		24,881	128,810
		209,442	319,854

18 Deferred income

	2024	2023
	£	£
Other deferred income	40,853	83,391

Deferred income is included in the financial statements as follows:

	2024	2023
	£	£
Deferred income is included within:		
Current liabilities	40,853	83,391
Movements in the year:		
Deferred income at 1 April 2023	83,391	168,234
Released from previous periods	(81,474)	(141,614)
Resources deferred in the year	38,936	56,771
Deferred income at 31 March 2024	40,853	83,391

19 Retirement benefit schemes

Defined contribution schemes	2024 £	2023 £
Charge to profit or loss in respect of defined contribution schemes	61,418	81,042

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

20 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
ASCERT	-	275,007	(277,421)	2,414	-
Thrive	-	238,986	(238,986)	-	-
AD:EPT	-	638,183	(638,183)	-	-
PHA	28,833	1,583,116	(1,440,603)	(143,824)	27,522
Vision 360	-	29,167	(31,042)	1,875	-
RDV Project	-	40,000	(40,000)	-	-
PBNI	-	98,027	(100,936)	2,909	-
Small projects	-	7,023	(6,453)	(570)	-
Hagan Homes	75,000	-	(30,554)	-	44,446
YouthStart	-	122,818	(101,647)	-	21,171
	103,833	3,032,327	(2,905,825)	(137,196)	93,139

Previous year:	At 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2023 £
ASCERT	-	253,090	(253,090)	-	-
Thrive	-	153,868	(153,868)	-	-
AD:EPT	-	626,041	(626,041)	-	-
PHA	30,328	1,506,445	(1,367,000)	(140,940)	28,833
Switch on Employment	-	204,684	(204,684)	-	-
Co-Operation Ireland	-	-	(41)	41	-
Princes Trust	-	25,497	(25,497)	-	-
Futures	22,056	-	-	(22,056)	-
Education Authority	-	3,714	(3,714)	-	-
RDV Project	-	57,726	(57,726)	-	-
PBNI	-	142,600	(142,600)	-	-
Small projects	-	5,388	(3,130)	(2,258)	-
Hagan Homes	-	75,000	-	-	75,000
	52,384	3,054,053	(2,837,391)	(165,213)	103,833

20 Restricted funds (Continued)

See notes 26-29 for explanatory notes to the funds.

21 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2023	Incoming resources	Resources expended	Transfers	At 31 March 2024
	£	£	£	£	£
Designated funds	768,968	-	-	-	768,968
General funds	833,681	323,508	(251,217)	137,196	1,043,168
	1,602,649	323,508	(251,217)	137,196	1,812,136

Previous year:	At 1 April 2022	Incoming resources	Resources expended	Transfers	At 31 March 2023
	£	£	£	£	£
Designated funds	798,943	-	(29,975)	-	768,968
General funds	563,079	307,635	(202,246)	165,213	833,681
	1,362,022	307,635	(232,221)	165,213	1,602,649

See note 26 for explanatory notes to the funds.

22 Analysis of net assets between funds

	Unrestricted funds 2024	Restricted funds 2024	Total 2024
	£	£	£
At 31 March 2024:			
Tangible assets	119,262	-	119,262
Current assets/(liabilities)	1,692,874	93,139	1,786,013
	1,812,136	93,139	1,905,275

22 Analysis of net assets between funds (Continued)

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
At 31 March 2023:			
Tangible assets	140,570	-	140,570
Current assets/(liabilities)	1,462,079	103,833	1,565,912
	1,602,649	103,833	1,706,482

23 Financial commitments, guarantees and contingent liabilities

A portion of grants received may become repayable if the company fails to comply with the terms of letter of offer.

24 Operating lease commitments

Lessee

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2024 £	2023 £
Within one year	63,000	58,811
Between two and five years	112,545	154,384
	175,545	213,195

25 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

26 Explanatory notes to the funds

Unrestricted Funds

General Reserves
This fund includes all core funding that the charity receives and is expendable at the discretion of the directors for the general purposes of the charity. In addition, funds may be held in order to finance capital investment and working capital.

Designated Funds
Central admin support - £37,500 has been designated to allow for the provision of admin support to address critical need and shortfall where most required across the organisation.

Business development - £37,500 has been designated to ensure continued business development and exploration into the identification, generation and availability of income generation opportunities and streams.

Communications - £60,000 has been designated towards the development of the communications strategy through the appointment of dedicated comms personnel alongside external comms guidance and expertise.

Volunteer development - £60,000 has been designated to support and enhance volunteer offering by covering additional delivery costs as necessary. Where possible it is envisaged it will sustain the delivery of the volunteer offer if required.

Relocation & refurbishment costs - £200,000 has been designated as part of the relocation/refurbishment strategy to cover property costs as and when required.

GRIT - £3,943 relates to the remainder of funds that were designated to facilitate the continuation and promotion of the legacy of the GRIT service and cover any associated costs.

I.T - £100,000 has been designated for consistent IT upgrades/maintenance ensuring devices in operation across the organisation and the client system remain fit for purpose.

H.R - £270,025 has been designated for HR matters. Additionally, includes designation around the uncertainty of contracts in the current climate and potential redundancy costs etc.

27 Explanatory notes to the funds (continued)

Restricted Funds

THRIVE
The Start360 THRIVE (Throughcare Health & Recovery Interventions Valuing Emotional wellbeing) regional service has been designed to engage clients and their families at the pre and post release stage. Support will begin in prison and be available to those who present with mental ill-health as their primary issue. The service is designed to meet the needs of those who engage with the service in-line with the funding priorities detailed in the NI Mental Health Strategy 2021-2031.

AD:EPT
AD:EPT is a service provided by Start360 funded by the South Eastern Health and Social Care Trust and is delivered in partnership with the Trust and the Northern Ireland Prison Service. AD:EPT is a comprehensive substance misuse service providing a multi component model of delivery. It offers a range of services to people in custody who have problems associated with the misuse of substances.

PHA
Funding from PHA covers a number of services:

a) DAISY - Youth Treatment Service
DAISY (Youth Treatment Service) is delivered in partnership between ASCERT and Start360, and funded by the Public Health Agency. It provides person-centered programmes for young people and young adults to help reduce the harm caused by their substance misuse. The service offers direct work with the young person through therapeutic mentoring, individual counselling, therapeutic group work and therapeutic play work. Also, DAISY works with the whole family through one to one parent/carer support and systemic family interventions. The service operates in Belfast, South Eastern, Northern and Western Health and Social Care Trust areas.

b) Targeted Life Skills Service
The Targeted Life Skills Service is for young people aged 11-21 years, who are deemed at risk of misusing drugs and/or alcohol. The service delivers a bespoke life skills & harm reduction programme, based on the needs of the group. These skills based education programmes are expected to positively influence a person's ability to adopt safer behaviours. Start360 delivers this service in the Northern (in partnership with ASCERT) and Southern Health & Social Care Trust areas. The programme is normally delivered over 4 – 8 sessions. The courses are interactive and designed to cater the needs of all young people, taking into account their age and learning ability.

c) YES (Youth Engagement Service)
Funded by the Public Health Agency, YES is a drop-in centre and social space for people aged 15-25, with a focus on promoting positive health and lifestyle choices. Offering information, advice and support on a range of issues including emotional health and well-being, relationships, confidence and self-esteem, and drugs and alcohol. It is also a space for people to come and socialise, while at the same time finding assistance on wider issues including employment support and signposting to other services.

d) Protect Life
Start360 delivers Protect Life in three regions: Southern Health and Social Care Trust, South and East Trust and Belfast Trust Areas. Protect Life provides mentoring support for young people who are at risk of Suicide or Self Harm to help them address their specific issues.

28 Explanatory notes to the funds (continued)

e) Connections
Connections is the development and delivery of an integrated education and prevention plan to raise awareness of the impact of drugs and alcohol locally, under the direction of the PHA and DACTs. Start360 delivers this service in the Northern and Southern Trust areas.

Connections will:

- Support existing and develop new initiatives that address alcohol and drug related harm in urban and rural areas, including inter-agency/cross partnership working with relevant partners, including Policing and Community Safety Partnerships.
- Ensure that the Drug and Alcohol Monitoring Information System (DAMIS) is promoted and supported and that the Local Drugs and Alcohol and Community Incident Protocol1 is operated effectively when required.
- Advocate and promote adherence to existing legislation concerning regulation.
- Build capacity for those working and volunteering in the community sector to ensure that they have access to relevant information/resources on alcohol and drugs and that they can then provide information, support and signposting to those affected by substance misuse in their communities.
- Use local media and social media, along with PHA, service provider and partner websites to raise awareness of local alcohol and drug services, issues or concerns.
- Participate in the roll out of regional initiatives/pieces of work with the other local Community Alcohol and Drugs Information and Networking Services.
- Build on, or establish, links with existing local and community infrastructures.

f) Voices (Hidden Harm Service)
Voices are therapeutic services for children, young people and families affected by parental substance misuse.

- Funded by the Public Health Agency and delivered in the Northern and Western Trust areas.
- Provides support for children and young people of substance misusing parents/adults.
- Supports the whole family unit.
- Works directly with the child or young person through therapeutic mentoring, individual counselling, group-therapy, play-therapy and systemic family intervention.
- Offers support to the substance misusing parent/adult, including brief one to one support, group therapy, and support to access and engage with local addiction specialist services.

g) Lads to Dads
Lads to Dads is an accredited group work programme that provides young fathers/fathers to be within the Belfast and Northern Health and Social Care Trust with support in a variety of areas of fatherhood.

h) NIADA
The Northern Ireland Alcohol and Drugs Alliance (NIADA) is funded by the PHA to:

- Allow the PHA to more effectively engage with voluntary and community service providers within the drug and alcohol sector.
- Build greater connections and coherence between agencies and service providers in the third sector.
- Develop strategic momentum in the delivery of shared strategic goals along with the statutory sector.
- Support the development of co-production and design in the delivery of drug and alcohol services.
- Increase the capacity of the third sector within a community development approach.

<u>Dormant Account NI – Vision360</u>
Vision360 will diversify revenue streams, forge charity partnerships and secure social value contracts. The service will also provide comprehensive training, learning, and workforce development service.

Vision360 empowers employers and leaders to foster thriving workplaces, prioritising employee wellbeing and skills development. Our expertise spans emotional health support, workplace readiness, customised wellness plans, communication skills, and crisis response planning. Committed to equality, diversity, and inclusion, we provide essential training for compassionate and inclusive workplaces.

29 Explanatory notes to the funds (continued)

RDV Project
RDV is funded by the Royal British Legion. This project provides throughcare support to ex-service personnel who present with drug/alcohol issues and are currently in prison due to return to their community.

PBNI
The ENGAGE Women's Service is funded by the PBNI. This service works with females who are within the criminal justice system, either in the community or within prison. The service's main aim is to re-engage women with their community, through mentoring support and group work.

The PBNI Protect Life service is funded by the PBNI. This service works with vulnerable young people who present with issues around problem behaviour, self-harm and suicidal ideation. Crisis mentoring is provided to meet the individual needs of vulnerable young people in order to build confidence and increase skills.

Hagan Homes
This was a donation received to be used towards a Volunteer Development service project. This project commenced in August 2023 with the employment of Start360's first full-time Volunteer Co-ordinator. This vital role will enable the charity to support individuals with experience of the criminal justice system, mental health issues, or substance misuse, to find increased stability in their lives through new volunteering opportunities.

YouthStart (SOE)
YouthStart Switch onto Employment (SOE) will deliver employability and specialist life and basic skills support to grow young people's confidence and skills, and improve their prospects to enter, sustain and progress in the labour market, reflecting government priorities/plans to address economic inactivity. YouthStart will support young people aged 16-30 to retain employment and to gain essential life and basic skills.

Transfer between Funds
During the year ended 31 March 2024 transfers were made from restricted funds to unrestricted funds where all restricted monies had been expended towards the intended purposes. The charity is able to generate a surplus on some of the projects that are funded by income that the trustees consider to be restricted. Any surplus earned on such projects is transferred to unrestricted funds when the relevant services have been delivered in full and the trustees are satisfied that no amounts will become repayable.

30 Cash generated from operations

	2024	2023
	£	£
Surplus for the year	198,793	292,076
Adjustments for:		
Investment income recognised in statement of financial activities	(85,863)	(33,258)
Depreciation and impairment of tangible fixed assets	44,224	39,089
Movements in working capital:		
Decrease in debtors	76,728	12,320
(Decrease)/increase in creditors	(67,874)	52,301
(Decrease) in deferred income	(42,538)	(84,843)
Cash generated from operations	123,470	277,685

31 Analysis of changes in net funds

The charity had no material debt during the year.

Start360 Ltd

Northern Ireland - Charity number 105848

Annual return

Charity registration number NIC105848

Company registration number NI033207 (Northern Ireland)

START360 LTD

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

START360 LTD

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr G Walls	
	Ms K Higgins	
	Mr N Hutchinson	
	Ms P Logue	
	Ms P Browne	
	Mr A Clarke	
	Ms Y Cowan	
	Dr G Neill	
	Mr G Milling	
	Mrs S M McIlveen	(Appointed 30 January 2024)
Secretary	Ms P Logue	
Charity number	NIC105848	
Company number	NI033207	
Registered office	6-10 William Street Belfast BT1 1PR	
Auditor	GMcG BELFAST Chartered Accountants & Statutory Auditor Alfred House 19 Alfred Street Belfast BT2 8EQ	
Bankers	Santander Bridle Road Bootle Merseyside L30 4GB	
Solicitors	Edwards & Co 28 Hill Street Belfast BT1 2LA	
	A&L Goodbody Northern Ireland 42-46 Fountain Street Belfast BT1 5EF	

CONTENTS

START360 LTD

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2024

The trustees present their annual report and financial statements for the year ended 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "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 2019)".

Objectives and activities
The objects of the charity are to promote the benefit of the inhabitants of Northern Ireland without distinction of sex, race or of political, religious or other opinions, by associating together the said inhabitants and the local authorities, voluntary and other organisations in a common attempt to relieve poverty, advance education, preserve and protect health and provide facilities in the interests of social welfare for recreation and leisure-time occupation with the object of improving the conditions of life for the said inhabitants.

Operating with a multi-disciplinary team on a cross-community, regional basis, Start360 has a proven track record as a lead provider of flagship holistic interventions for its service users.

The Charity’s objects (“Objects”) are specifically restricted to the following: -

To provide for the benefit of the public:

1. Assistance through mentoring, counselling, group work, advocacy and other intervention, diversionary and support programmes and activities to youths and/or adults who:
    - have experienced problems related to their misuse of alcohol, drugs or other harmful substances or are considered at risk of such misuse;
    - suffer, or at risk of, isolation or exclusion from their communities;
    - face barriers to employment;
    - experience other forms of disadvantage, including emotional and behavioural problems.
2. Support services for the families of such persons.
3. Consultancy services to organisations, agencies and institutions that have an interest in furthering these Objects.
4. Access to criminal justice services.
5. Access to mental health services.

Start360 provides a range of interventions to young people, adults and their families – including those who have issues with substance use, who are isolated from their communities, who offend, who face barriers to employment or who experience other forms of disadvantage.

The charity's activities include one-to-one work, group work, mentoring, counselling, complementary therapies and residential experiences.

The beneficiaries are disadvantaged young people, adults and families. They have one or more of the following issues in their lives – substance use by themselves or family members, mental ill health, unemployment, being in and/or leaving care, being in and/or leaving custody, coming to the attention of the PSNI or social services, or general disengagement from the local community. The communities of the service users and the wider public also benefit through substantial savings to the public purse.

Start360 does not charge any fees. No harm comes from its purposes and no private benefit occurs. The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Significant activities and achievements against objectives

Start360, in consultation with staff, senior management and Board developed a strategic plan for 2022-2025. The core strategic aims are focused on quality service delivery, service development and innovation, and influencing public policy. To measure success against these Strategic Aims Start360 implemented a Scorecard to highlight the series of measures, targets and initiatives which, when acted on, will ensure this plan continues to be delivered and reviewed over the remaining period.

The 2023-2024 organisational scorecard provides more detail on how Start360 delivered on strategic priorities in the financial year across four reporting areas.

1. Service Users and Stakeholders

Achievements and performance toward ‘Service Users and Stakeholders’ in 2023-24 were as follows but not limited to:

- Throughout the year, various support groups such as SMART, SMART Family and Friends, and Parent Support Groups were held to provide quality services to those in need.
- Services were adapted based on feedback from three focus groups covering Health, Justice, and Employability.
- Start360's presence was effectively highlighted through participation in numerous external strategic forums, including all DACT meetings, PLIG, and the Children and Young People's Strategic Planning Group.

2. Processes and Operations

Achievements and performance toward ‘Processes and Operations’ in 2023-24 were as follows but not limited to:

- A comprehensive policy review timetable was established, with 18 policies reviewed throughout the year to ensure Start360's governance and leadership align with legal standards and best practices.
- Efforts commenced on the Trusted Charities self-assessment tool to thoroughly evaluate the organisation’s quality management approach, aiming for accreditation.
- The Cyber Essentials initiative was also launched to enhance the security and protection of the organisation's data infrastructure. This new measure aims to safeguard sensitive information and ensure compliance with industry standards.

3. People and Innovation

Achievements and performance toward ‘People and Innovation’ in 2023-24 were as follows but not limited to:

- A detailed and mandatory Learning and Development calendar was created to ensure that staff receive effective support, management, training, and opportunities for growth.
- A Volunteer Coordinator was appointed to facilitate, support, and enhance volunteering opportunities within the organisation, also updating the volunteer strategy as part of this initiative.
- The probation and induction processes were reviewed and updated, with a new procedure implemented during the year to support staff onboarding and uphold good organisational governance.

4. Finance and Resources

Achievements and performance toward ‘Finance and Resources’ in 2023-24 were as follows but not limited to:

- The organisation aimed to ensure sustainability by diversifying income, carefully evaluating business opportunities, and successfully pursuing those with the highest potential for growth and alignment with the organisation's mission. This included the development of Vision360, Start360’s new external training and support service.
- Financial resources were meticulously monitored and reviewed to ensure budget performance was aligned with strategic goals. This involved regular financial audits, and comprehensive budgeting processes.
- To foster development and innovation in the year, reserves were critically assessed for their use in response to changing needs. This period witnessed significant strides in technological advancements and process improvements regarding the Client Record Management system.
- As part of a rigorous commitment to financial governance the organisational ethical reserve policy was reviewed and agreed in year.

Financial review

The results for the year are set out in detail on pages 14 to 33. The charitable company returned net income for the year of £198,793 (2023 – £292,076).

At 31 March 2024, the total funds of the charity amounted to £1,905,275 (2023 - £1,706,482) comprising restricted funds of £93,139 (2023 - £103,833) and unrestricted funds of £1,812,136 (2023 - £1,602,649).

Reserves policy

Unrestricted funds are considered to be essential to provide sufficient funds to cover any unforeseen costs which may arise, and to fulfil the legal obligations of the charity in the event that current levels of income are not maintained. Unrestricted funds are needed to:

- Meet contractual liabilities should the charity have to close. This includes redundancy pay, amounts due to creditors and commitments under leases.
- To meet unexpected costs like break down of essential office machinery; staff cover in the event of illness, maternity leave, parental leave; and legal costs defending the charity’s interest.
- To replace equipment as it wears out.
- To ensure that the charity can continue to provide a stable and quality service to those who need it. Within this context to minimise recruitment, staff training, staff induction and marketing costs by avoiding the need for redundancies caused by financial crisis.
- To provide working capital when funding is paid in arrears and place the charity in a position where it could bid for funding which can be paid up to 12 months in arrears.

Start360’s reserve policy is to aim to hold reserves equivalent to three months' staff costs and three months' running costs including an estimate of redundancy and professional fees. This figure is to be reviewed on an annual basis to ensure it remains accurate and relevant within Start360’s overall financial situation. The level of free reserves at the year end was £693,111, which equates to approximately 11 weeks' expenditure.

Designated Funds

In summary, at 31 March 2024, the designated funds were as follows:

Designated Fund	Amount	Notes
Central Admin Support	£37,500	This designation will allow for the provision of admin support to address critical need and shortfall where most required across the organisation.
Business Development	£37,500	This will allow the organisation to ensure continued business development and exploration into the identification, generation and availability of new and additional income opportunities and streams.
Communications	£60,000	This designation is for the development of the communications strategy through the appointment of dedicated comms personnel alongside external comms guidance and expertise.
Volunteer Development	£60,000	This designation is to support and enhance the volunteer offering by covering additional delivery costs as necessary. Where possible it is envisaged, it will sustain the delivery of the volunteer offer if required.
Relocation and refurbishment	£200,000	This designation is to cover property costs including any relocation or refurbishment costs as and when required.
GRIT	£3,943	This relates to the remainder of funds which were designated to facilitate the continuation and promotion of the legacy of the GRIT service and cover any associated costs.
IT	£100,000	This designation is for consistent IT upgrades/maintenance ensuring devices in operation across the organisation and the client system remain fit for purpose.
HR	£270,025	This designation is for general HR matters including a provision for redundancy costs relating to the uncertainty of contracts in the current climate and potential redundancy costs.

Risk management

The trustees have conducted a review of the major risks to which the charity is exposed, and systems have been established to mitigate those risks. Significant external risks in relation to funding have led to the development of a strategic plan, which will allow for the diversification of funding and activities. Internal risks are minimised by the implementation of procedures for authorisation of all transactions and projects and to ensure consistent quality of delivery for all operational aspects of the charity. These procedures are periodically reviewed to ensure that they still meet the needs of the charity.

Plans for future periods

Priority Areas for 2024-25

Service Users and Stakeholders

- Deliver quality services to those most in need by organising support/engagement groups throughout the year, capturing service user survey data and conducting an external piece of research based on Start360's services and interventions.
- Shape public policy and advance Start360 by participating in strategic external forums.
- Promote Start360 effectively by appointing a Communications and Engagement Officer and operationalising Start360's Communications Strategy.

Processes & Operations

- Governance review and improvement by regularly reviewing the governance of the organisation and developing, implementing, and reviewing a quality management system.
- Analyse information provided by Start360's clients and continue to develop how Start360 measures and reports on the impact of its work.
- Effectively utilise technology to meet business need by ensuring staff competency with the new Client Record Management System, mapping the organisations data structure and advancing into new areas of technology including AI.

People and Innovation

- Establish and implement a comprehensive, mandatory, and service-specific Learning and Development calendar for staff and volunteers to deliver safe and effective services.
- Develop volunteer roles, promote volunteering opportunities, and seek funding to sustain and develop our Volunteer Service.
- Monitor and audit the induction and probation process, developing monthly reporting, and enhancing leavers checklist. Ensure compliance with legislation and safe service delivery.
- Further develop Start360's Corporate Partnership offer.

Finance & Resources

- Support the sustainability of the organisation by exploring opportunities across Corporate Partnerships, Charity Partnerships, and the monetisation of existing services.
- Maintain robust financial management practices to support the organisation's aims and priorities.
- Implement a sustainable Salary Policy to ensure that Start360 has the staff in place to deliver quality services.

Structure, governance and management

Start360 is a company limited by guarantee and does not have a share capital. It is governed by its Memorandum and Articles of Association and the liability of each member is limited to an amount not exceeding £1.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr G Walls	
Ms K Higgins	
Mr N Hutchinson	
Ms P Logue	
Ms P Browne	
Mr A Clarke	
Ms K Gilliland	(Resigned 13 June 2023)
Ms Y Cowan	
Dr G Neill	
Mr G Milling	
Mrs S M McIlveen	(Appointed 30 January 2024)

Recruitment and appointment of trustees

The charity is administered by the board of trustees. Trustees are sought according to the need to fill skills or diversity gaps. Suitable candidates are nominated by current board members, and are then appointed through joint agreement from the full board of trustees. Induction and training events are organised according to need.

Organisational structure

The Senior Leadership Team (SLT) is responsible for the day to day running of the charity, led by the Chief Executive, Mr Danny McQuillan.

Statement of Trustees' responsibilities

The trustees, who are also the directors of Start360 Ltd for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;

- observe the methods and principles in the Charities SORP;

- make judgements and estimates that are reasonable and prudent;

- state whether applicable UK Accounting Standards have been followed, subject to any material 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 adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Auditor

In accordance with the company's articles, a resolution proposing that GMcG BELFAST be reappointed as auditor of the company will be put at a General Meeting.

Small companies exemption

In preparing this report, the directors have taken advantage of the small companies exemption provided by section 415A of the Companies Act 2006.

Disclosure of information to auditor

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The Trustees' report was approved by the Board of Trustees.

....
Mr A Clarke
Chairperson

Date: 12/12/24

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF START360 LTD

Opinion

We have audited the financial statements of Start360 Ltd (the 'charity') for the year ended 31 March 2024 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

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START360 LTD

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF START360 LTD

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the Trustees' report for the financial year for which the financial statements are prepared, which includes the directors' report prepared for the purposes of company law, is consistent with the financial statements; and
- the directors' report included within the Trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the Trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees' report and from the requirement to prepare a strategic report.

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START360 LTD

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF START360 LTD

Responsibilities of trustees

As explained more fully in the statement of Trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

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START360 LTD

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF START360 LTD

Extent to which the audit was considered capable of detecting irregularities, including fraud

We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and then design and perform audit procedures responsive to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

In identifying and assessing potential risks of material misstatement in respect of irregularities, including fraud and non-compliances with laws and regulations, we considered the following:

- The nature of the industry and sector, control environment and business performance, including the company's remuneration policies for directors, bonus levels and performance targets, if any;

3. Results of our enquiries of management about their own identification and assessment of the risks of irregularities;
4. Any matters we identified having obtained and reviewed the company's documentation of their policies and procedures relating to:
    - Identifying, evaluating and complying with laws and regulations and whether they were aware of any instance of non-compliance;
    - Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud; and
    - The internal controls established to mitigate risks of fraud or non-compliance with laws and regulations;
5. The matters discussed among the audit engagement team regarding how and where fraud might occur in the financial statements and potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the company for fraud and identified the greatest potential for fraud in income recognition. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory frameworks that the company operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included the Companies Act 2006, and local tax legislation.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental to the company's ability to operate or to avoid a material penalty.

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Audit response to risks identified

Our procedures to respond to the risks identified included the following:

- Reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- Enquiring of management concerning actual and potential litigation and claims;
- Performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- Reading minutes of meetings of those charged with governance and reviewing correspondence with tax authorities; and
- In addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. In addition, as with any audit, there remains a higher risk of non-detection of irregularities, as they may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

A further description of our responsibilities is available on the Financial Reporting Council's website at: https://www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

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START360 LTD

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF START360 LTD

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Nigel Moore

Mr Nigel Moore FCA (Senior Statutory Auditor)
for and on behalf of GMcG BELFAST

12 December 2024

Chartered Accountants
Statutory Auditor

Chartered Accountants & Statutory Auditor
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Belfast
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START360 LTD

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Income from:							
Donations and legacies	**3**	3,394	-	3,394	11,825	75,000	86,825
Charitable activities	**4**	230,692	3,032,327	3,263,019	255,785	2,977,886	3,233,671
Other trading activities	**5**	3,559	-	3,559	6,767	1,167	7,934
Investments	**6**	85,863	-	85,863	33,258	-	33,258
Total income		323,508	3,032,327	3,355,835	307,635	3,054,053	3,361,688
Expenditure on:							
Raising funds	**7**	815	-	815	801	-	801
Charitable activities	**8**	250,402	2,905,825	3,156,227	231,420	2,837,391	3,068,811
Total expenditure		251,217	2,905,825	3,157,042	232,221	2,837,391	3,069,612
Net income		72,291	126,502	198,793	75,414	216,662	292,076
Transfers between funds		137,196	(137,196)	-	165,213	(165,213)	-
Net movement in funds	**10**	209,487	(10,694)	198,793	240,627	51,449	292,076
Reconciliation of funds:							
Fund balances at 1 April 2023		1,602,649	103,833	1,706,482	1,362,022	52,384	1,414,406
Fund balances at 31 March 2024		1,812,136	93,139	1,905,275	1,602,649	103,833	1,706,482

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

START360 LTD

BALANCE SHEET
AS AT 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
Tangible assets	14		119,262		140,570
Current assets					
Debtors	15	118,148		194,876	
Cash deposits	16	659,023		160,000	
Cash at bank and in hand		1,218,284		1,530,890	
		1,995,455		1,885,766	
Creditors: amounts falling due within one year	17	(209,442)		(319,854)	
Net current assets			1,786,013		1,565,912
Total assets less current liabilities			1,905,275		1,706,482
Income funds					
Restricted funds	20		93,139		103,833
Unrestricted funds					
Designated funds	21	768,968		768,968	
General unrestricted funds		1,043,168		833,681	
			1,812,136		1,602,649
			1,905,275		1,706,482

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 9/12/24

P Browne
Ms P Browne
Trustee/Treasurer

Mr A Clarke
Chairperson

Company registration number NI033207

START360 LTD

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	2024 £	2024 £	2023 £	2023 £
Cash flows from operating activities					
Cash generated from operations	**30**		123,470		277,685
Investing activities					
Purchase of tangible fixed assets		(22,916)		(1,241)	
Investment income received		85,863		33,258	
Net cash generated from investing activities			62,947		32,017
Net cash used in financing activities			-		-
Net increase in cash and cash equivalents			186,417		309,702
Cash and cash equivalents at beginning of year			1,690,890		1,381,188
Cash and cash equivalents at end of year			1,877,307		1,690,890
Relating to:					
Cash at bank and in hand			1,218,284		1,530,890
Short term deposits included in current asset investments			659,023		160,000

1 Accounting policies

Charity information

Start360 Ltd is a private company limited by guarantee incorporated in Northern Ireland. The registered office is 6-10 William Street, Belfast, BT1 1PR.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's articles of association, the Companies Act 2006 and "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 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1 Accounting policies (Continued)

1.5 Expenditure

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

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Support costs are those costs incurred directly in support of expenditure on the objects of the company and include project management. Governance costs are those incurred in connection with administration of the company and compliance with constitutional and statutory requirements.

Charitable activities and Governance costs are costs incurred on the company's educational operations, including support costs and costs relating to the governance of the company apportioned to charitable activities.

All expenditure is inclusive of irrecoverable VAT.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold improvements	depreciated over the term of the lease
Fixtures and fittings	25% per annum straight line
Computers	25% per annum straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1 Accounting policies (Continued)

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 ‘Basic Financial Instruments’ and Section 12 ‘Other Financial Instruments Issues’ of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee’s services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Critical judgements

Restricted and unrestricted funds

Judgements are made in relation to allocation of income and expenditure to restricted and unrestricted funds. The directors consider it appropriate to allocate these funds based on interpretation of the terms of grants and donations received. The charity is able to generate a surplus on some of the projects that are funded by income that the trustees consider to be restricted. Any surplus earned on such projects is transferred to unrestricted funds when the relevant services have been delivered in full and the trustees are satisfied that no amounts will become repayable.

Key sources of estimation uncertainty

Fixed assets

The annual depreciation charge on fixed assets depends primarily on the estimated lives of each type of asset and estimates of residual values. The directors regularly review these asset lives and change them as necessary to reflect current thinking on remaining lives in light of prospective economic utilisation and physical condition of the assets concerned. Changes in asset lives can have a significant impact on depreciation and amortisation charges for the period. Detail of the useful lives is included in the accounting policies.

Debtors

Short term debtors are measured at transaction price, less any impairment. Impairment of such debtors involves some estimation uncertainty.

3 Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Donations and gifts	3,394	-	3,394	11,825	75,000	86,825

4 Charitable activities

	Health 2024 £	Employability 2024 £	Justice 2024 £	Core Support 2024 £	Total 2024 £	Total 2023 £
Performance related grants	2,491,634	203,942	405,180	118,641	3,219,397	3,150,307
Less: deferred income	44,672	-	19,783	(20,833)	43,622	83,364
	2,536,306	203,942	424,963	97,808	3,263,019	3,233,671
Analysis by fund						
Unrestricted funds	-	81,124	87,950	61,618	230,692	255,785
Restricted funds	2,536,306	122,818	337,013	36,190	3,032,327	2,977,886
	2,536,306	203,942	424,963	97,808	3,263,019	3,233,671
For the year ended 31 March 2023						
Unrestricted funds	-	78,351	115,494	61,940		255,785
Restricted funds	2,468,798	204,117	295,868	9,103		2,977,886
	2,468,798	282,468	411,362	71,043		3,233,671
Performance related grants						
Public Health Agency - Health	1,538,443	-	-	-	1,538,443	1,551,117
Employability	-	81,124	-	-	81,124	78,351
Probation Board for Northern Ireland	-	-	98,027	-	98,027	142,000
ASCERT	275,007	-	-	-	275,007	253,090
Department of Justice	-	-	60,138	-	60,138	50,016
AD:EPT	638,183	-	-	-	638,183	626,041
Switch onto Employment	-	-	-	-	-	204,117
Prison Arts	-	-	32,732	-	32,732	37,739
YouthStart	-	122,818	-	-	122,818	-
Thrive	-	-	214,283	-	214,283	-
Other	40,001	-	-	118,641	158,642	207,836
	2,491,634	203,942	405,180	118,641	3,219,397	3,150,307

5 Income from other trading activities

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Other generated income	3,559	-	3,559	6,767	1,167	7,934

6 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	85,863	33,258

7 Raising funds

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Fundraising and publicity		
Other fundraising costs	815	801
	815	801

8 Charitable activities

	Health 2024	Employability 2024	Justice 2024	Core Support 2024	Total 2024	Total 2023
	£	£	£	£	£	£
Staff costs	1,615,565	129,090	317,411	35,222	2,097,288	2,063,318
Depreciation and impairment	-	217	-	36,931	37,148	31,271
Other costs	445,460	31,761	71,493	-	548,714	467,935
	2,061,025	161,068	388,904	72,153	2,683,150	2,562,524
Share of support costs (see note 9)	335,182	21,948	55,513	53,294	465,937	498,787
Share of governance costs (see note 9)	-	-	-	7,140	7,140	7,500
	2,396,207	183,016	444,417	132,587	3,156,227	3,068,811
Analysis by fund						
Unrestricted funds	-	81,370	104,495	64,537	250,402	231,420
Restricted funds	2,396,207	101,646	339,922	68,050	2,905,825	2,837,391
	2,396,207	183,016	444,417	132,587	3,156,227	3,068,811
For the year ended 31 March 2023						
Unrestricted funds	-	76,459	105,681	49,280		231,420
Restricted funds	2,329,353	204,726	296,468	6,844		2,837,391
	2,329,353	281,185	402,149	56,124		3,068,811

9 Support costs

	Support costs	Governance costs	2024	2023
	£	£	£	£
Staff costs	391,057	-	391,057	420,694
Depreciation	7,076	-	7,076	7,818
Other costs	67,804	-	67,804	70,275
Audit fees	-	7,140	7,140	7,500
	465,937	7,140	473,077	506,287
Analysed between				
Charitable activities	465,937	7,140	473,077	506,287

Governance costs includes payments to the auditors of £5,850 (2023 - £5,580) for audit fees.

10 Net movement in funds

	2024	2023
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the audit of the charity's financial statements	5,850	5,580
Depreciation of owned tangible fixed assets	44,224	39,089

11 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

12 Employees

The average monthly number of employees during the year was:

	2024	2023
	Number	Number
Administration and finance	7	8
Management	4	4
Direct delivery	72	69
Total	83	81

Employment costs

	2024	2023
	£	£
Wages and salaries	2,220,034	2,202,878
Social security costs	206,893	200,092
Other pension costs	61,418	81,042
	2,488,345	2,484,012

The number of employees whose annual remuneration was more than £60,000 is as follows:

	2024	2023
	Number	Number
£70,001 to £80,000	1	-

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2024	2023
	£	£
Aggregate compensation	287,925	289,809

12 Employees (Continued)

The charity considers its management team, made up of five members of staff, to represent the Key Management Personnel.

13 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

14 Tangible fixed assets

	Leasehold improvements	Fixtures and fittings	Computers	Total
	£	£	£	£
Cost				
At 1 April 2023	176,809	124,524	289,633	590,966
Additions	-	9,608	13,308	22,916
Disposals	-	(81,790)	(171,472)	(253,262)
At 31 March 2024	176,809	52,342	131,469	360,620
Depreciation and impairment				
At 1 April 2023	101,884	124,524	223,988	450,396
Depreciation charged in the year	18,349	91	25,784	44,224
Eliminated in respect of disposals	-	(81,790)	(171,472)	(253,262)
At 31 March 2024	120,233	42,825	78,300	241,358
Carrying amount				
At 31 March 2024	56,576	9,517	53,169	119,262
At 31 March 2023	74,925	-	65,645	140,570

15 Debtors

	2024	2023
Amounts falling due within one year:	£	£
Trade debtors	56,694	92,352
Prepayments and accrued income	61,454	102,524
	118,148	194,876

16 Cash deposits

	2024	2023
	£	£
Flagstone portfolio	659,023	160,000

The Flagstone portfolio represents bank deposits that mature after more than three months. Deposits are held with a number of banks and managed through the Flagstone client platform.

The comparative figure was included within cash at bank in the prior year accounts and has been represented in these financial statements for presentational purposes.

17 Creditors: amounts falling due within one year

	Notes	2024	2023
		£	£
Other taxation and social security		42,830	43,985
Deferred income	18	40,853	83,391
Trade creditors		89,516	50,776
Other creditors		11,362	12,892
Accruals and deferred income		24,881	128,810
		209,442	319,854

18 Deferred income

	2024	2023
	£	£
Other deferred income	40,853	83,391

Deferred income is included in the financial statements as follows:

	2024	2023
	£	£
Deferred income is included within:		
Current liabilities	40,853	83,391
Movements in the year:		
Deferred income at 1 April 2023	83,391	168,234
Released from previous periods	(81,474)	(141,614)
Resources deferred in the year	38,936	56,771
Deferred income at 31 March 2024	40,853	83,391

19 Retirement benefit schemes

Defined contribution schemes	2024 £	2023 £
Charge to profit or loss in respect of defined contribution schemes	61,418	81,042

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

20 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
ASCERT	-	275,007	(277,421)	2,414	-
Thrive	-	238,986	(238,986)	-	-
AD:EPT	-	638,183	(638,183)	-	-
PHA	28,833	1,583,116	(1,440,603)	(143,824)	27,522
Vision 360	-	29,167	(31,042)	1,875	-
RDV Project	-	40,000	(40,000)	-	-
PBNI	-	98,027	(100,936)	2,909	-
Small projects	-	7,023	(6,453)	(570)	-
Hagan Homes	75,000	-	(30,554)	-	44,446
YouthStart	-	122,818	(101,647)	-	21,171
	103,833	3,032,327	(2,905,825)	(137,196)	93,139

Previous year:	At 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2023 £
ASCERT	-	253,090	(253,090)	-	-
Thrive	-	153,868	(153,868)	-	-
AD:EPT	-	626,041	(626,041)	-	-
PHA	30,328	1,506,445	(1,367,000)	(140,940)	28,833
Switch on Employment	-	204,684	(204,684)	-	-
Co-Operation Ireland	-	-	(41)	41	-
Princes Trust	-	25,497	(25,497)	-	-
Futures	22,056	-	-	(22,056)	-
Education Authority	-	3,714	(3,714)	-	-
RDV Project	-	57,726	(57,726)	-	-
PBNI	-	142,600	(142,600)	-	-
Small projects	-	5,388	(3,130)	(2,258)	-
Hagan Homes	-	75,000	-	-	75,000
	52,384	3,054,053	(2,837,391)	(165,213)	103,833

20 Restricted funds (Continued)

See notes 26-29 for explanatory notes to the funds.

21 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2023	Incoming resources	Resources expended	Transfers	At 31 March 2024
	£	£	£	£	£
Designated funds	768,968	-	-	-	768,968
General funds	833,681	323,508	(251,217)	137,196	1,043,168
	1,602,649	323,508	(251,217)	137,196	1,812,136

Previous year:	At 1 April 2022	Incoming resources	Resources expended	Transfers	At 31 March 2023
	£	£	£	£	£
Designated funds	798,943	-	(29,975)	-	768,968
General funds	563,079	307,635	(202,246)	165,213	833,681
	1,362,022	307,635	(232,221)	165,213	1,602,649

See note 26 for explanatory notes to the funds.

22 Analysis of net assets between funds

	Unrestricted funds 2024	Restricted funds 2024	Total 2024
	£	£	£
At 31 March 2024:			
Tangible assets	119,262	-	119,262
Current assets/(liabilities)	1,692,874	93,139	1,786,013
	1,812,136	93,139	1,905,275

22 Analysis of net assets between funds (Continued)

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
At 31 March 2023:			
Tangible assets	140,570	-	140,570
Current assets/(liabilities)	1,462,079	103,833	1,565,912
	1,602,649	103,833	1,706,482

23 Financial commitments, guarantees and contingent liabilities

A portion of grants received may become repayable if the company fails to comply with the terms of letter of offer.

24 Operating lease commitments

Lessee

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2024 £	2023 £
Within one year	63,000	58,811
Between two and five years	112,545	154,384
	175,545	213,195

25 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

26 Explanatory notes to the funds

Unrestricted Funds

General Reserves
This fund includes all core funding that the charity receives and is expendable at the discretion of the directors for the general purposes of the charity. In addition, funds may be held in order to finance capital investment and working capital.

Designated Funds
Central admin support - £37,500 has been designated to allow for the provision of admin support to address critical need and shortfall where most required across the organisation.

Business development - £37,500 has been designated to ensure continued business development and exploration into the identification, generation and availability of income generation opportunities and streams.

Communications - £60,000 has been designated towards the development of the communications strategy through the appointment of dedicated comms personnel alongside external comms guidance and expertise.

Volunteer development - £60,000 has been designated to support and enhance volunteer offering by covering additional delivery costs as necessary. Where possible it is envisaged it will sustain the delivery of the volunteer offer if required.

Relocation & refurbishment costs - £200,000 has been designated as part of the relocation/refurbishment strategy to cover property costs as and when required.

GRIT - £3,943 relates to the remainder of funds that were designated to facilitate the continuation and promotion of the legacy of the GRIT service and cover any associated costs.

I.T - £100,000 has been designated for consistent IT upgrades/maintenance ensuring devices in operation across the organisation and the client system remain fit for purpose.

H.R - £270,025 has been designated for HR matters. Additionally, includes designation around the uncertainty of contracts in the current climate and potential redundancy costs etc.

27 Explanatory notes to the funds (continued)

Restricted Funds

THRIVE
The Start360 THRIVE (Throughcare Health & Recovery Interventions Valuing Emotional wellbeing) regional service has been designed to engage clients and their families at the pre and post release stage. Support will begin in prison and be available to those who present with mental ill-health as their primary issue. The service is designed to meet the needs of those who engage with the service in-line with the funding priorities detailed in the NI Mental Health Strategy 2021-2031.

AD:EPT
AD:EPT is a service provided by Start360 funded by the South Eastern Health and Social Care Trust and is delivered in partnership with the Trust and the Northern Ireland Prison Service. AD:EPT is a comprehensive substance misuse service providing a multi component model of delivery. It offers a range of services to people in custody who have problems associated with the misuse of substances.

PHA
Funding from PHA covers a number of services:

a) DAISY - Youth Treatment Service
DAISY (Youth Treatment Service) is delivered in partnership between ASCERT and Start360, and funded by the Public Health Agency. It provides person-centered programmes for young people and young adults to help reduce the harm caused by their substance misuse. The service offers direct work with the young person through therapeutic mentoring, individual counselling, therapeutic group work and therapeutic play work. Also, DAISY works with the whole family through one to one parent/carer support and systemic family interventions. The service operates in Belfast, South Eastern, Northern and Western Health and Social Care Trust areas.

b) Targeted Life Skills Service
The Targeted Life Skills Service is for young people aged 11-21 years, who are deemed at risk of misusing drugs and/or alcohol. The service delivers a bespoke life skills & harm reduction programme, based on the needs of the group. These skills based education programmes are expected to positively influence a person's ability to adopt safer behaviours. Start360 delivers this service in the Northern (in partnership with ASCERT) and Southern Health & Social Care Trust areas. The programme is normally delivered over 4 – 8 sessions. The courses are interactive and designed to cater the needs of all young people, taking into account their age and learning ability.

c) YES (Youth Engagement Service)
Funded by the Public Health Agency, YES is a drop-in centre and social space for people aged 15-25, with a focus on promoting positive health and lifestyle choices. Offering information, advice and support on a range of issues including emotional health and well-being, relationships, confidence and self-esteem, and drugs and alcohol. It is also a space for people to come and socialise, while at the same time finding assistance on wider issues including employment support and signposting to other services.

d) Protect Life
Start360 delivers Protect Life in three regions: Southern Health and Social Care Trust, South and East Trust and Belfast Trust Areas. Protect Life provides mentoring support for young people who are at risk of Suicide or Self Harm to help them address their specific issues.

28 Explanatory notes to the funds (continued)

e) Connections
Connections is the development and delivery of an integrated education and prevention plan to raise awareness of the impact of drugs and alcohol locally, under the direction of the PHA and DACTs. Start360 delivers this service in the Northern and Southern Trust areas.

Connections will:
- Support existing and develop new initiatives that address alcohol and drug related harm in urban and rural areas, including inter-agency/cross partnership working with relevant partners, including Policing and Community Safety Partnerships.
- Ensure that the Drug and Alcohol Monitoring Information System (DAMIS) is promoted and supported and that the Local Drugs and Alcohol and Community Incident Protocol1 is operated effectively when required.
- Advocate and promote adherence to existing legislation concerning regulation.
- Build capacity for those working and volunteering in the community sector to ensure that they have access to relevant information/resources on alcohol and drugs and that they can then provide information, support and signposting to those affected by substance misuse in their communities.
- Use local media and social media, along with PHA, service provider and partner websites to raise awareness of local alcohol and drug services, issues or concerns.
- Participate in the roll out of regional initiatives/pieces of work with the other local Community Alcohol and Drugs Information and Networking Services.
- Build on, or establish, links with existing local and community infrastructures.

f) Voices (Hidden Harm Service)
Voices are therapeutic services for children, young people and families affected by parental substance misuse.
- Funded by the Public Health Agency and delivered in the Northern and Western Trust areas.
- Provides support for children and young people of substance misusing parents/adults.
- Supports the whole family unit.
- Works directly with the child or young person through therapeutic mentoring, individual counselling, group-therapy, play-therapy and systemic family intervention.
- Offers support to the substance misusing parent/adult, including brief one to one support, group therapy, and support to access and engage with local addiction specialist services.

g) Lads to Dads
Lads to Dads is an accredited group work programme that provides young fathers/fathers to be within the Belfast and Northern Health and Social Care Trust with support in a variety of areas of fatherhood.

h) NIADA
The Northern Ireland Alcohol and Drugs Alliance (NIADA) is funded by the PHA to:
- Allow the PHA to more effectively engage with voluntary and community service providers within the drug and alcohol sector.
- Build greater connections and coherence between agencies and service providers in the third sector.
- Develop strategic momentum in the delivery of shared strategic goals along with the statutory sector.
- Support the development of co-production and design in the delivery of drug and alcohol services.
- Increase the capacity of the third sector within a community development approach.

<u>Dormant Account NI – Vision360</u>
Vision360 will diversify revenue streams, forge charity partnerships and secure social value contracts. The service will also provide comprehensive training, learning, and workforce development service.

Vision360 empowers employers and leaders to foster thriving workplaces, prioritising employee wellbeing and skills development. Our expertise spans emotional health support, workplace readiness, customised wellness plans, communication skills, and crisis response planning. Committed to equality, diversity, and inclusion, we provide essential training for compassionate and inclusive workplaces.

29 Explanatory notes to the funds (continued)

RDV Project
RDV is funded by the Royal British Legion. This project provides throughcare support to ex-service personnel who present with drug/alcohol issues and are currently in prison due to return to their community.

PBNI
The ENGAGE Women's Service is funded by the PBNI. This service works with females who are within the criminal justice system, either in the community or within prison. The service's main aim is to re-engage women with their community, through mentoring support and group work.

The PBNI Protect Life service is funded by the PBNI. This service works with vulnerable young people who present with issues around problem behaviour, self-harm and suicidal ideation. Crisis mentoring is provided to meet the individual needs of vulnerable young people in order to build confidence and increase skills.

Hagan Homes
This was a donation received to be used towards a Volunteer Development service project. This project commenced in August 2023 with the employment of Start360's first full-time Volunteer Co-ordinator. This vital role will enable the charity to support individuals with experience of the criminal justice system, mental health issues, or substance misuse, to find increased stability in their lives through new volunteering opportunities.

YouthStart (SOE)
YouthStart Switch onto Employment (SOE) will deliver employability and specialist life and basic skills support to grow young people's confidence and skills, and improve their prospects to enter, sustain and progress in the labour market, reflecting government priorities/plans to address economic inactivity. YouthStart will support young people aged 16-30 to retain employment and to gain essential life and basic skills.

Transfer between Funds
During the year ended 31 March 2024 transfers were made from restricted funds to unrestricted funds where all restricted monies had been expended towards the intended purposes. The charity is able to generate a surplus on some of the projects that are funded by income that the trustees consider to be restricted. Any surplus earned on such projects is transferred to unrestricted funds when the relevant services have been delivered in full and the trustees are satisfied that no amounts will become repayable.

30 Cash generated from operations

	2024	2023
	£	£
Surplus for the year	198,793	292,076
Adjustments for:		
Investment income recognised in statement of financial activities	(85,863)	(33,258)
Depreciation and impairment of tangible fixed assets	44,224	39,089
Movements in working capital:		
Decrease in debtors	76,728	12,320
(Decrease)/increase in creditors	(67,874)	52,301
(Decrease) in deferred income	(42,538)	(84,843)
Cash generated from operations	123,470	277,685

31 Analysis of changes in net funds

The charity had no material debt during the year.

Accounts

Charity registration number NIC105848

Company registration number NI033207 (Northern Ireland)

START360 LTD

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

START360 LTD

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr G Walls	
	Ms K Higgins	
	Mr N Hutchinson	
	Ms P Logue	
	Ms P Browne	
	Mr A Clarke	
	Ms Y Cowan	
	Dr G Neill	(Appointed 1 November 2022)
	Mr G Milling	(Appointed 2 November 2022)
Secretary	Ms P Logue	
Charity number	NIC105848	
Company number	NI033207	
Registered office	6-10 William Street Belfast BT1 1PR	
Auditor	GMcG BELFAST Chartered Accountants & Statutory Auditor Alfred House 19 Alfred Street Belfast BT2 8EQ	
Bankers	Santander Bridle Road Bootle Merseyside L30 4GB	
Solicitors	Edwards & Co 28 Hill Street Belfast BT1 2LA	
	A&L Goodbody Northern Ireland 42-46 Fountain Street Belfast BT1 5EF	

CONTENTS

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2023

The trustees present their annual report and financial statements for the year ended 31 March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "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 2019)".

Objectives and activities

The objects of the charity are to promote the benefit of the inhabitants of Northern Ireland without distinction of sex, race or of political, religious or other opinions, by associating together the said inhabitants and the local authorities, voluntary and other organisations in a common attempt to relieve poverty, advance education, preserve and protect health and provide facilities in the interests of social welfare for recreation and leisure-time occupation with the object of improving the conditions of life for the said inhabitants.

Operating with a multi-disciplinary team on a cross-community, regional basis, Start360 has a proven track record as a lead provider of flagship holistic interventions for its service users.

Start360 offers a range of innovative programmes and services, which can be easily adapted to meet specific issues faced by the client group it serves, including drug/alcohol misuse, mental and emotional health, anti-social and offending behaviours, barriers to employment or achievement, and lack of confidence and self-esteem.

Key programmes and services include:
(i) Mentoring & Group Mentoring
An experienced key worker assists service users to make positive lifestyle choices.
(ii) Counselling
Offered to young people and vulnerable adults with more complex emotional or mental health support needs.
(iii) Group work
Educating youths and/or adults, helping them to understand the topic delivered and to engage with each other better.
(iv) Advocacy
Representing and discussing young people’s views and helping them vocalise their opinion in a constructive way.
(v) Diversionary Activities/Residential Experiences
Providing young people with opportunities to participate and improve their personal, social and life skills.
(vi) Family Support
Providing families with the support and guidance they need to better deal with the issues presented by Start360’s service users.

Start360 provides a range of interventions to young people, adults and their families – including those who have issues with substance use, who are isolated from their communities, who offend, who face barriers to employment or who experience other forms of disadvantage.

The charity's activities include one-to-one work, group work, mentoring, counselling, complementary therapies and residential experiences.

The beneficiaries are disadvantaged young people, adults and families. They have one or more of the following issues in their lives – substance use by themselves or family members, mental ill health, unemployment, being in and/or leaving care, being in and/or leaving custody, coming to the attention of the PSNI or social services, or general disengagement from the local community. The communities of the service users and the wider public also benefit through substantial savings to the public purse.

Start360 does not charge any fees. No harm comes from its purposes and no private benefit occurs. The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Start360, in consultation with staff, senior management and Board developed a strategic plan for 2022-2025. The core strategic aims are focused on quality service delivery, service development and innovation, and influencing public policy. To measure success against these Strategic Aims Start360 implemented a Scorecard to highlight the series of measures, targets and initiatives which, when acted on, will ensure this plan continues to be delivered and reviewed in the next three years.

The 2022-2023 organisational scorecard provides more detail on how Start360 delivered on strategic priorities in the financial year across four reporting areas.

1. Service Users and Stakeholders

Achievements and performance toward 'Service Users and Stakeholders' in 2022-23 were as follows:

- For service users to have a voice at all levels in the organisation the service feedback form was improved, and two service user focus groups were held both in the custody and the community.
- To create sustainable resources for when Start360 staff are not available the Start360 website was enhanced to provide signposting to a directory of organisations offering further support e.g., current PHA/HSC Trust directories.
- The organisation worked to develop, support or avail of programmes which respond to the changing health and social issues of service users through quarterly active participation and representation on emerging groups relating to issues faced by service-users including DRD Taskforce, Complex Lives, Youth Justice V&C Sector Alliance, ESF Peer Group Campaign, Joint Forum, All DACTS/PLIG and others.

2. Processes and Operations

Achievements and performance toward 'Processes and Operations' in 2022-23 were as follows:

- To effectively manage risk and compliance the organisation committed to moving forward with a new Quality Management System providing accredited status across eleven quality areas, covering all aspects of operation.
- To better analyse information provided by Start360's clients and to continue to develop how Start360 measures and reports on the impact of its work the organisation began the steps to implement a new Client Record Management system with the aim to have a new and improved system up and running by 2023-2024.
- The public awareness of the organisation, the work and its impact to strengthen and promote Start360's brand, was increased through the acquisition of new promotional material alongside a planned events calendar and a commitment to improve the Communications strategy.

3. People and Innovation

Achievements and performance toward 'People and Innovation' in 2022-23 were as follows:

- To ensure all new staff are effectively inducted into the organisation and staff learning and development needs are regularly assessed a revised induction process was devised and proposed whilst discussions were had around a learning and development post and resources to be considered for 23/24.
- A new training programme was devised to accompany the new Client Record Management system to ensure staff have the skills to make effective use of technology.
- The organisation's current volunteer policy and action plan were reviewed, and resourcing was explored to increase the volunteer offer provided moving forward.

4. Finance and Resources

Achievements and performance toward ‘Finance and Resources’ in 2022-23 were as follows:

- The asset register for the organisation was overhauled and a full audit was carried out across the staff teams to ensure the organisation has the appropriate digital equipment, communication hardware and software to support the achievement of the organisation’s mission.
- An estate management action plan was put into place to assess and ensure Start360 has the premises and physical resources required to support operations and considered in line with internal policy frameworks.
- The organisation worked to ensure financial resources are effectively planned, managed, audited, invested and reported on by reviewing financial processes in use and by robustly reviewing financial resources through the Strategic Leadership Team, Audit and Risk Committee and the Board.

Financial review

The results for the year are set out in detail on pages 14 to 33. The charitable company returned net income for the year of £292,076 (2022 – £305,979).

At 31 March 2023, the total funds of the charity amounted to £1,706,482 (2022 - £1,414,406) comprising restricted funds of £103,833 (2022 - £52,384) and unrestricted funds of £1,602,649 (2022 - £1,362,022).

Reserves Policy

Unrestricted funds are considered to be essential to provide sufficient funds to cover any unforeseen costs which may arise, and to fulfil the legal obligations of the charity in the event that current levels of income are not maintained. Unrestricted funds are needed to:

- Meet contractual liabilities should the charity have to close. This includes redundancy pay, amounts due to creditors and commitments under leases.
- To meet unexpected costs like break down of essential office machinery; staff cover in the event of illness, maternity leave, parental leave; and legal costs defending the charity’s interest.
- To replace equipment as it wears out.
- To ensure that the charity can continue to provide a stable and quality service to those who need it. Within this context to minimise recruitment, staff training, staff induction and marketing costs by avoiding the need for redundancies caused by financial crisis.
- To provide working capital when funding is paid in arrears and place the charity in a position where it could bid for funding which can be paid up to 12 months in arrears.

Start360’s reserve policy is to aim to hold reserves equivalent to 6-month staff costs and 6 month running costs including an estimate of redundancy and professional fees. This figure is to be reviewed on a quarterly basis and based on previous 6 months costs to ensure it remains accurate and relevant within Start360’s overall financial situation.

Designated Funds

In summary, at 31 March 2023, the designated funds were as follows:

Designated Fund	Amount	Notes
Central Admin Support	£37,500	This designation will allow for the provision of admin support to address critical need and shortfall where most required across the organisation.
Business Development	£37,500	This will allow the organisation to ensure continued business development and exploration into the identification, generation and availability of new and additional income opportunities and streams.
Communications	£60,000	This designation is for the development of the communications strategy through the appointment of dedicated comms personnel alongside external comms guidance and expertise.
Volunteer Development	£60,000	This designation is to support and enhance the volunteer offering by covering additional delivery costs as necessary. Where possible it is envisaged, it will sustain the delivery of the volunteer offer if required.
Relocation and refurbishment	£200,000	This designation is to cover property costs including any relocation or refurbishment costs as and when required.
GRIT	£3,943	This relates to the remainder of funds which were designated to facilitate the continuation and promotion of the legacy of the GRIT service and cover any associated costs.
IT	£100,000	This designation is for consistent IT upgrades/maintenance ensuring devices in operation across the organisation and the client system remain fit for purpose.
HR	£270,025	This designation is for general HR matters including a provision for redundancy costs relating to the uncertainty of contracts in the current climate and potential redundancy costs.

Risk management

The trustees have conducted a review of the major risks to which the charity is exposed and systems have been established to mitigate those risks. Significant external risks in relation to funding have led to the development of a strategic plan, which will allow for the diversification of funding and activities. Internal risks are minimised by the implementation of procedures for authorisation of all transactions and projects and to ensure consistent quality of delivery for all operational aspects of the charity. These procedures are periodically reviewed to ensure that they still meet the needs of the charity.

COVID-19 Impact/Actions

Service Delivery

During the year, the organisation worked to consolidate the learning from the response to the lockdown measures caused by the COVID-19 outbreak. Blended working became embedded into service delivery practice and work began on the consultation of a staff-led blended working policy. Start360 ensured strict adherence to Governmental direction maintaining a COVID-19 action plan/risk assessment in alignment with the easing of certain restrictions. Close links were maintained with all funders and satisfaction with service delivery was paramount.

Financial Impact

There has been no substantial financial impact regarding COVID-19 affecting the funding of services yet, however strict financial monitoring remains in place, and long-term effects of COVID-19 on the funding environment are monitored.

Plans for Future Periods

Priority Areas for 2023-24

Service Users and Stakeholders

- Service User Engagement.
- Build strong relationships with decision-makers and those who can influence decision-makers.
- Appropriately evidence and demonstrate the organisation is trauma informed and trauma responsive.

Processes & Operations

- Regularly review the governance of the organisation and develop, implement, and review a governance improvement plan.
- Effectively manage risk and compliance.
- Analyse information provided by Start360's clients and continue to develop how Start360 measures and reports on the impact of its work.
- Ensure that Start360 can effectively utilise technology to meet business need.

People and Innovation

- Staff are provided the essential training to deliver safe and effective services.
- Review and implement a volunteer strategy. To review and enhance the induction and probation processes.

Finance & Resources

- Develop an Income Generation strategy to support the sustainability of the organisation.
- Ensure financial resources are effectively planned, managed, audited, invested, and reported on.
- Develop a process to utilise reserves to meet business need.

Structure, governance and management

Start360 is a company limited by guarantee and does not have a share capital. It is governed by its Memorandum and Articles of Association and the liability of each member is limited to an amount not exceeding £1.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr G Walls	
Ms K Higgins	
Mr N Hutchinson	
Ms P Logue	
Mr J Rogan	(Resigned 23 February 2023)
Ms P Browne	
Mr A Clarke	
Ms K Gilliland	(Resigned 13 June 2023)
Ms Y Cowan	
Dr G Neill	(Appointed 1 November 2022)
Mr G Milling	(Appointed 2 November 2022)

The charity is administered by the board of trustees. Trustees are sought according to the need to fill skills or diversity gaps. Suitable candidates are nominated by current board members, and are then appointed through joint agreement from the full board of trustees. Induction and training events are organised according to need.

The Senior Leadership Team (SLT) is responsible for the day to day running of the charity, led by the Chief Executive.

It is with a heavy heart that we say goodbye to our CEO Anne-Marie McClure in the 2023 financial year, as she retires. Anne-Marie has been with the organisation from 1993 and has navigated and grown Start360 to the organisation it is today. With an average of 80+ staff over 2021-2022, 8 office locations and delivering 27 services across Northern Ireland in areas of Health, Justice, and Employability. Working with young people, families, and vulnerable adults. Rebranding the organisation from Opportunity Youth to Start360 back in April 2014. Anne-Marie also received an MBE in her tenure as CEO of Start360.

Our mission statement is ‘Change Starts Here’ which has never been more prevalent now as we embark on our next chapter of Start360 journey. We are delighted to have appointed Danny McQuillan who will pick up the CEO role. Danny has a wealth of experience in the sector and services we provide. Danny comes to Start360 after previously serving as CEO of Extern and Positive Life. Danny also held senior positions in The Alzheimers Society and The MS Society NI.

Statement of Trustees' responsibilities

The trustees, who are also the directors of Start360 Ltd for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;

- observe the methods and principles in the Charities SORP;

- make judgements and estimates that are reasonable and prudent;

- state whether applicable UK Accounting Standards have been followed, subject to any material 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 adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Auditor

In accordance with the company's articles, a resolution proposing that GMcG BELFAST be reappointed as auditor of the company will be put at a General Meeting.

Small companies exemption

In preparing this report, the directors have taken advantage of the small companies exemption provided by section 415A of the Companies Act 2006.

Disclosure of information to auditor

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The Trustees' report was approved by the Board of Trustees.

....

Mr A Clarke
Trustee

Dated: 14.11.23

CHARTERED ACCOUNTANTS

START360 LTD

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF START360 LTD

Opinion

We have audited the financial statements of Start360 Ltd (the 'charity') for the year ended 31 March 2023 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

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START360 LTD

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF START360 LTD

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the Trustees' report for the financial year for which the financial statements are prepared, which includes the directors' report prepared for the purposes of company law, is consistent with the financial statements; and
- the directors' report included within the Trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the Trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees' report and from the requirement to prepare a strategic report.

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START360 LTD

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF START360 LTD

Responsibilities of trustees

As explained more fully in the statement of Trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

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START360 LTD

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF START360 LTD

Extent to which the audit was considered capable of detecting irregularities, including fraud

We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and then design and perform audit procedures responsive to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

In identifying and assessing potential risks of material misstatement in respect of irregularities, including fraud and non-compliances with laws and regulations, we considered the following:

- The nature of the industry and sector, control environment and business performance, including the company's remuneration policies for directors, bonus levels and performance targets, if any;
- Results of our enquiries of management about their own identification and assessment of the risks of irregularities;
- Any matters we identified having obtained and reviewed the company's documentation of their policies and procedures relating to:
    - Identifying, evaluating and complying with laws and regulations and whether they were aware of any instance of non-compliance;
    - Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud; and
    - The internal controls established to mitigate risks of fraud or non-compliance with laws and regulations;
- The matters discussed among the audit engagement team regarding how and where fraud might occur in the financial statements and potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the company for fraud and identified the greatest potential for fraud in income recognition. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory frameworks that the company operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included the Companies Act 2006, and local tax legislation.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental to the company's ability to operate or to avoid a material penalty.

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GMcG CHARTERED ACCOUNTANTS

START360 LTD

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF START360 LTD

Audit response to risks identified

Our procedures to respond to the risks identified included the following:

- Reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- Enquiring of management concerning actual and potential litigation and claims;
- Performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- Reading minutes of meetings of those charged with governance and reviewing correspondence with tax authorities; and
- In addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. In addition, as with any audit, there remains a higher risk of non-detection of irregularities, as they may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

A further description of our responsibilities is available on the Financial Reporting Council's website at: https://www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

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CHARTERED ACCOUNTANTS

START360 LTD

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF START360 LTD

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Mr Nigel Moore FCA (Senior Statutory Auditor)
for and on behalf of GMcG BELFAST

14 November 2023

Chartered Accountants
Statutory Auditor

Chartered Accountants & Statutory Auditor
Alfred House
19 Alfred Street
Belfast
BT2 8EQ

START360 LTD

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Income from:							
Donations and legacies	3	11,825	75,000	86,825	8,840	-	8,840
Charitable activities	4	255,785	2,977,886	3,233,671	237,690	2,946,757	3,184,447
Other trading activities:							
Fundraising	5	6,767	1,167	7,934	4,863	-	4,863
Investments	6	33,258	-	33,258	1,456	-	1,456
Total income		307,635	3,054,053	3,361,688	252,849	2,946,757	3,199,606
Expenditure on:							
Raising funds	7	801	-	801	625	-	625
Charitable activities	8	231,420	2,837,391	3,068,811	218,423	2,674,579	2,893,002
Total expenditure		232,221	2,837,391	3,069,612	219,048	2,674,579	2,893,627
Net incoming resources before transfers		75,414	216,662	292,076	33,801	272,178	305,979
Gross transfers between funds		165,213	(165,213)	-	280,602	(280,602)	-
Net income for the year/ Net movement in funds		240,627	51,449	292,076	314,403	(8,424)	305,979
Fund balances at 1 April 2022		1,362,022	52,384	1,414,406	1,047,619	60,808	1,108,427
Fund balances at 31 March 2023		1,602,649	103,833	1,706,482	1,362,022	52,384	1,414,406

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

START360 LTD

BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023 £	2023 £	2022 £	2022 £
Fixed assets					
Tangible assets	13		140,570		178,417
Current assets					
Debtors	14	194,876		207,196	
Cash at bank and in hand		1,690,890		1,381,188	
		1,885,766		1,588,384	
Creditors: amounts falling due within one year	15	(319,854)		(352,395)	
Net current assets			1,565,912		1,235,989
Total assets less current liabilities			1,706,482		1,414,406
Income funds					
Restricted funds	18		103,833		52,384
Unrestricted funds					
Designated funds	19	768,968		798,943	
General unrestricted funds		833,681		563,079	
			1,602,649		1,362,022
			1,706,482		1,414,406

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 14.11.2023

....
Mr A Clarke
Trustee

Company registration number NI033207

START360 LTD

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	2023 £	2023 £	2022 £	2022 £
Cash flows from operating activities					
Cash generated from operations	**28**		277,685		369,093
Investing activities					
Purchase of tangible fixed assets		(1,241)		(3,599)	
Investment income received		33,258		1,456	
Net cash generated from/(used in) investing activities			32,017		(2,143)
Net cash used in financing activities			-		-
Net increase in cash and cash equivalents			309,702		366,950
Cash and cash equivalents at beginning of year			1,381,188		1,014,238
Cash and cash equivalents at end of year			1,690,890		1,381,188

1 Accounting policies

Charity information

Start360 Ltd is a private company limited by guarantee incorporated in Northern Ireland. The registered office is 6-10 William Street, Belfast, BT1 1PR.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's articles of association, the Companies Act 2006 and "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 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1 Accounting policies (Continued)

1.5 Expenditure

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

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Support costs are those costs incurred directly in support of expenditure on the objects of the company and include project management. Governance costs are those incurred in connection with administration of the company and compliance with constitutional and statutory requirements.

Charitable activities and Governance costs are costs incurred on the company's educational operations, including support costs and costs relating to the governance of the company apportioned to charitable activities.

All expenditure is inclusive of irrecoverable VAT.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold improvements	depreciated over the term of the lease
Fixtures and fittings	25% per annum straight line
Computers	25% per annum straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1 Accounting policies (Continued)

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 ‘Basic Financial Instruments’ and Section 12 ‘Other Financial Instruments Issues’ of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee’s services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Critical judgements

Restricted and unrestricted funds
Judgements are made in relation to allocation of income and expenditure to restricted and unrestricted funds. The directors consider it appropriate to allocate these funds based on interpretation of the terms of grants and donations received. The charity is able to generate a surplus on some of the projects that are funded by income that the trustees consider to be restricted. Any surplus earned on such projects is transferred to unrestricted funds when the relevant services have been delivered in full and the trustees are satisfied that no amounts will become repayable.

Key sources of estimation uncertainty

Fixed assets
The annual depreciation charge on fixed assets depends primarily on the estimated lives of each type of asset and estimates of residual values. The directors regularly review these asset lives and change them as necessary to reflect current thinking on remaining lives in light of prospective economic utilisation and physical condition of the assets concerned. Changes in asset lives can have a significant impact on depreciation and amortisation charges for the period. Detail of the useful lives is included in the accounting policies.

Debtors
Short term debtors are measured at transaction price, less any impairment. Impairment of such debtors involves some estimation uncertainty.

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds
	2023	2023	2023	2022
	£	£	£	£
Donations and gifts	11,825	75,000	86,825	8,840

4 Charitable activities

	Health 2023 £	Employability 2023 £	Justice 2023 £	Core Support 2023 £	Total 2023 £	Total 2022 £
Performance related grants	2,513,470	282,468	283,326	71,043	3,150,307	3,281,364
Less: deferred income	(44,672)	-	128,036	-	83,364	(96,917)
	2,468,798	282,468	411,362	71,043	3,233,671	3,184,447
Analysis by fund						
Unrestricted funds	-	78,351	115,494	61,940	255,785	237,690
Restricted funds	2,468,798	204,117	295,868	9,103	2,977,886	2,946,757
	2,468,798	282,468	411,362	71,043	3,233,671	3,184,447
For the year ended 31 March 2022						
Unrestricted funds	-	75,381	110,778	51,531		237,690
Restricted funds	2,293,427	453,818	157,000	42,512		2,946,757
	2,293,427	529,199	267,778	94,043		3,184,447
Performance related grants						
Public Health Agency - Health	1,551,117	-	-	-	1,551,117	1,389,554
Employability	-	78,351	-	-	78,351	75,381
Probation Board for Northern Ireland	-	-	142,000	-	142,000	157,000
ASCERT	253,090	-	-	-	253,090	245,266
Department of Justice	-	-	50,016	-	50,016	45,300
Futures Project	-	-	-	-	-	245,863
AD:EPT	626,041	-	-	-	626,041	593,000
Switch onto Employment	-	204,117	-	-	204,117	190,620
Prison Arts	-	-	37,739	-	37,739	65,478
Other	83,222	-	53,571	71,043	207,836	273,902
	2,513,470	282,468	283,326	71,043	3,150,307	3,281,364

5 Other trading activities: Fundraising

	Unrestricted funds	Restricted funds	Total	Unrestricted funds
	2023	2023	2023	2022
	£	£	£	£
Other generated income	6,767	1,167	7,934	4,863

6 Investments

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Interest receivable	33,258	1,456

7 Raising funds

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Fundraising and publicity		
Other fundraising costs	801	625
	801	625

8 Charitable activities

	Health 2023 £	Employability 2023 £	Justice 2023 £	Core Support 2023 £	Total 2023 £	Total 2022 £
Staff costs	1,555,741	216,317	287,862	3,398	2,063,318	1,986,936
Depreciation and impairment	188	830	-	30,253	31,271	41,683
Other costs	353,620	29,900	84,415	-	467,935	405,096
	1,909,549	247,047	372,277	33,651	2,562,524	2,433,715
Share of support costs (see note 9)	419,804	34,138	29,872	14,973	498,787	453,087
Share of governance costs (see note 9)	-	-	-	7,500	7,500	6,200
	2,329,353	281,185	402,149	56,124	3,068,811	2,893,002
Analysis by fund						
Unrestricted funds	-	76,459	105,681	49,280	231,420	218,423
Restricted funds	2,329,353	204,726	296,468	6,844	2,837,391	2,674,579
	2,329,353	281,185	402,149	56,124	3,068,811	2,893,002
For the year ended 31 March 2022						
Unrestricted funds	-	67,096	110,152	41,175		218,423
Restricted funds	2,039,606	445,887	157,000	32,086		2,674,579
	2,039,606	512,983	267,152	73,261		2,893,002

9 Support costs

	Support costs £	Governance costs £	2023 £	2022 £
Staff costs	420,694	-	420,694	387,160
Depreciation	7,818	-	7,818	10,421
Other costs	70,275	-	70,275	55,506
Audit fees	-	7,500	7,500	6,200
	498,787	7,500	506,287	459,287
Analysed between				
Charitable activities	498,787	7,500	506,287	459,287

Governance costs includes payments to the auditors of £6,138 (2022 - £5,580) for audit fees.

10 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

11 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Administration and finance	8	9
Management	4	4
Direct delivery	69	68
Total	81	81

Employment costs	**2023 £**	**2022 £**
Wages and salaries	2,202,878	2,100,566
Social security costs	200,092	202,212
Other pension costs	81,042	71,318
	2,484,012	2,374,096

The charity considers its management team, made up of 5 members of staff, to represent the Key Management Personnel. Total remuneration payable to key management personnel during the year was £289,809.

There were no employees whose annual remuneration was more than £60,000.

12 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxationof Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

13 Tangible fixed assets

	Leasehold improvements	Fixtures and fittings	Computers	Total
	£	£	£	£
Cost				
At 1 April 2022	176,809	124,524	288,392	589,725
Additions	-	-	1,241	1,241
At 31 March 2023	176,809	124,524	289,633	590,966
Depreciation and impairment				
At 1 April 2022	83,535	121,978	205,794	411,307
Depreciation charged in the year	18,349	2,546	18,194	39,089
At 31 March 2023	101,884	124,524	223,988	450,396
Carrying amount				
At 31 March 2023	74,925	-	65,645	140,570
At 31 March 2022	93,274	2,546	82,597	178,417

14 Debtors

	2023	2022
Amounts falling due within one year:	£	£
Trade debtors	92,352	153,999
Prepayments and accrued income	102,524	53,197
	194,876	207,196

15 Creditors: amounts falling due within one year

	Notes	2023	2022
		£	£
Other taxation and social security		43,985	39,298
Deferred income	16	83,391	168,234
Trade creditors		50,776	30,443
Other creditors		12,892	9,993
Accruals and deferred income		128,810	104,427
		319,854	352,395

16 Deferred income

	2023	2022
	£	£
Other deferred income	83,391	168,234

Deferred income is included in the financial statements as follows:

	2023	2022
	£	£
Deferred income is included within:		
Current liabilities	83,391	168,234
Movements in the year:		
Deferred income at 1 April 2022	168,234	71,317
Released from previous periods	(141,614)	(32,795)
Resources deferred in the year	56,771	129,712
Deferred income at 31 March 2023	83,391	168,234

17 Retirement benefit schemes

Defined contribution schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £81,042 (2022 - £71,318).

18 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

		Movement in funds				Movement in funds			
	Balance at 1 April 2021	Incoming resources	Resources expended	Transfers	Balance at 1 April 2022	Incoming resources	Resources expended	Transfers	Balance at 31 March 2023
	£	£	£	£	£	£	£	£	£
ASCERT	-	261,021	(243,028)	(17,993)	-	253,090	(253,090)	-	-
Thrive	-	-	-	-	-	153,868	(153,868)	-	-
AD:EPT	-	593,000	(593,000)	-	-	626,041	(626,041)	-	-
PHA	36,283	1,389,554	(1,153,726)	(241,783)	30,328	1,506,445	(1,367,000)	(140,940)	28,833
Switch on Employment	-	190,620	(180,219)	(10,401)	-	204,684	(204,684)	-	-
Co-Operation Ireland	-	17,336	(17,336)	-	-	-	(41)	41	-
Princes Trust	-	37,482	(37,482)	-	-	25,497	(25,497)	-	-
Futures	24,525	245,863	(248,332)	-	22,056	-	-	(22,056)	-
Education Authority	-	24,137	(24,137)	-	-	3,714	(3,714)	-	-
COVID Funding	-	3,000	-	(3,000)	-	-	-	-	-
RDV Project	-	12,370	(12,370)	-	-	57,726	(57,726)	-	-
PBNI	-	157,000	(157,000)	-	-	142,600	(142,600)	-	-
Small projects	-	15,374	(7,949)	(7,425)	-	5,388	(3,130)	(2,258)	-
Hagan Homes	-	-	-	-	-	75,000	-	-	75,000
	60,808	2,946,757	(2,674,579)	(280,602)	52,384	3,054,053	(2,837,391)	(165,213)	103,833

See notes 24-27 for explanatory notes to the funds.

19 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Balance at 1 April 2021	Resources expended	Balance at 1 April 2022	Resources expended	Transfers	Balance at 31 March 2023
	£	£	£	£	£	£
Property costs	200,000	-	200,000	-	-	200,000
Fundraiser	75,000	-	75,000	-	(75,000)	-
Communications	60,000	-	60,000	-	-	60,000
Research and development	60,000	-	60,000	-	(60,000)	-
Information technology	100,000	-	100,000	-	-	100,000
GRIT	5,330	(1,387)	3,943	-	-	3,943
Human resources	300,000	-	300,000	(29,975)	-	270,025
Central admin support	-	-	-	-	37,500	37,500
Business development	-	-	-	-	37,500	37,500
Volunteer development	-	-	-	-	60,000	60,000
	800,330	(1,387)	798,943	(29,975)	-	768,968

See note 24 for explanatory notes to the funds.

20 Analysis of net assets between funds

	Unrestricted funds 2023	Restricted funds 2023	Total 2023	Unrestricted funds 2022	Restricted funds 2022	Total 2022
	£	£	£	£	£	£
Fund balances at 31 March 2023 are represented by:						
Tangible assets	140,570	-	140,570	178,417	-	178,417
Current assets/(liabilities)	1,462,079	103,833	1,565,912	1,183,605	52,384	1,235,989
	1,602,649	103,833	1,706,482	1,362,022	52,384	1,414,406

21 Financial commitments, guarantees and contingent liabilities

A portion of grants received may become repayable if the company fails to comply with the terms of letter of offer.

22 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2023	2022
	£	£
Within one year	58,811	65,331
Between two and five years	154,384	208,811
In over five years	-	4,384
	213,195	278,526

23 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

24 Explanatory notes to the funds

Unrestricted Funds

General Reserves
This fund includes all core funding that the charity receives and is expendable at the discretion of the directors for the general purposes of the charity. In addition, funds may be held in order to finance capital investment and working capital.

Designated Funds
Property Costs - £200,000 has been designated as part of the relocation/refurbishment strategy to cover property costs as and when required.

Communications - £60,000 has been designated towards the development of the communications strategy through the appointment of dedicated comms personnel alongside external comms guidance and expertise.

GRIT - this relates to the remainder of funds that were designated to facilitate the continuation and promotion of the legacy of the GRIT service and cover any associated costs.

I.T - £100,000 has been designated for consistent IT upgrades/maintenance ensuring devices in operation across the organisation and the client system remain fit for purpose. Additionally, includes designation for resources for the organisation to become cloud based.

H.R - £270,025 has been designated for HR matters. Additionally, includes designation around the uncertainty of contracts in the current climate and potential redundancy costs etc.

Central admin support - £37,500 has been designated to allow for the provision of admin support to address critical need and shortfall where most required across the organisation.

Business development - £37,500 has been designated to ensure continued business development and exploration into the identification, generation and availability of income generation opportunities and streams.

Volunteer development - £60,000 has been designated to support and enhance volunteer offering by covering additional delivery costs as necessary. Where possible it is envisaged it will sustain the delivery of the volunteer offer if required.

25 Explanatory notes to the funds (continued)

Restricted Funds

AD:EPT
AD:EPT is a service provided by Start360 funded by the South Eastern Health and Social Care Trust and is delivered in partnership with the Trust and the Northern Ireland Prison Service. AD:EPT is a comprehensive substance misuse service providing a multi component model of delivery. It offers a range of services to people in custody who have problems associated with the misuse of substances.

Education Authority
The Education Authority (EA) provides funds through the Thematic Infrastructure grant programme. These funds have supported infrastructure to ensure Start360 can develop and implement adequate monitoring and reporting mechanisms for management and control and ensure delivery staff have the necessary skills, and knowledge to deliver quality services.

ESF - Switch Onto Employment (SOE)
SOE is an intensive 12 week programme designed to help those involved achieve their essential skills in English, Maths and ICT funded through ESF. In addition to these subjects they work towards gaining OCN qualifications in Employability and Personal Development. Like everywhere else, youth unemployment is a massive issue in Northern Ireland. By gaining valuable experience, developing new skills and re-examining their aspirations, Start360 attempts to provide a better platform for these young people to discover a valuable direction in life. For some young people the future is an achievement not a gift.

PBNI
The ENGAGE Women’s Service is funded by the PBNI. This service works with females who are within the criminal justice system, either in the community or within prison. The service’s main aim is to re-engage women with their community, through mentoring support and group work.

The PBNI Protect Life service is funded by the PBNI. This service works with vulnerable young people who present with issues around problem behaviour, self-harm and suicidal ideation. Crisis mentoring is provided to meet the individual needs of vulnerable young people in order to build confidence and increase skills.

RDV Project
RDV is funded by the Royal British Legion. This project provides throughcare support to ex-service personnel who present with drug/alcohol issues and are currently in prison due to return to their community.

Prince's Trust
The service provides counselling services to Prince’s Trust programme participants on a need’s basis including bespoke counselling sessions to individuals and group sessions where appropriate. In addition, the service leads on the promotion of emotional and mental wellbeing services for young people across The Prince’s Trust Northern Ireland. The service also has the knowledge and capacity to be able to signpost programme participants to relevant organisation who can assist individuals with their emotional and mental wellbeing.

26 Explanatory notes to the funds (continued)

PHA
Funding from PHA covers a number of services:

a) DAISY - Youth Treatment Service
DAISY (Youth Treatment Service) is delivered in partnership between ASCERT and Start360, and funded by the Public Health Agency. It provides person-centered programmes for young people and young adults to help reduce the harm caused by their substance misuse. The service offers direct work with the young person through therapeutic mentoring, individual counselling, therapeutic group work and therapeutic play work. Also, DAISY works with the whole family through one to one parent/carer support and systemic family interventions. The service operates in Belfast, South Eastern, Northern and Western Health and Social Care Trust areas.

b) Targeted Life Skills Service
The Targeted Life Skills Service is for young people aged 11-21 years, who are deemed at risk of misusing drugs and/or alcohol. The service delivers a bespoke life skills & harm reduction programme, based on the needs of the group. These skills based education programmes are expected to positively influence a person's ability to adopt safer behaviours. Start360 delivers this service in the Northern (in partnership with ASCERT) and Southern Health & Social Care Trust areas. The programme is normally delivered over 4 – 8 sessions. The courses are interactive and designed to cater the needs of all young people, taking into account their age and learning ability.

c) YES (Youth Engagement Service)
Funded by the Public Health Agency, YES is a drop-in centre and social space for people aged 15-25, with a focus on promoting positive health and lifestyle choices. Offering information, advice and support on a range of issues including emotional health and well-being, relationships, confidence and self esteem, and drugs and alcohol. It is also a space for people to come and socialise, while at the same time finding assistance on wider issues including employment support and signposting to other services.

d) Protect Life
Start360 delivers Protect Life in three regions: Southern Health and Social Care Trust, South and East Trust and Belfast Trust Areas. Protect Life provides mentoring support for young people who are at risk of Suicide or Self Harm to help them address their specific issues.

e*) Connections*
Connections is the development and delivery of an integrated education and prevention plan to raise awareness of the impact of drugs and alcohol locally, under the direction of the PHA and DACTs. Start360 delivers this service in the Northern and Southern Trust areas.

Connections will:

- Support existing and develop new initiatives that address alcohol and drug related harm in urban and rural areas, including inter-agency/cross partnership working with relevant partners, including Policing and Community Safety Partnerships.
- Ensure that the Drug and Alcohol Monitoring Information System (DAMIS) is promoted and supported and that the Local Drugs and Alcohol and Community Incident Protocol1 is operated effectively when required.
- Advocate and promote adherence to existing legislation concerning regulation.
- Build capacity for those working and volunteering in the community sector to ensure that they have access to relevant information/resources on alcohol and drugs and that they can then provide information, support and signposting to those affected by substance misuse in their communities.
- Use local media and social media, along with PHA, service provider and partner websites to raise awareness of local alcohol and drug services, issues or concerns.
- Participate in the roll out of regional initiatives/pieces of work with the other local Community Alcohol and Drugs Information and Networking Services.
- Build on, or establish, links with existing local and community infrastructures.

27 Explanatory notes to the funds (continued)

f) Voices (Hidden Harm Service)
Voices are therapeutic services for children, young people and families affected by parental substance misuse.

- Funded by the Public Health Agency and delivered in the Northern and Western Trust areas.
- Provides support for children and young people of substance misusing parents/adults.
- Supports the whole family unit.
- Works directly with the child or young person through therapeutic mentoring, individual counselling, group-therapy, play-therapy and systemic family intervention.
- Offers support to the substance misusing parent/adult, including brief one to one support, group therapy, and support to access and engage with local addiction specialist services.

g) Lads to Dads
Lads to Dads is an accredited group work programme that provides young fathers/fathers to be within the Belfast and Northern Health and Social Care Trust with support in a variety of areas of fatherhood.

h) NIADA
The Northern Ireland Alcohol and Drugs Alliance (NIADA) is funded by the PHA to:

- Allow the PHA to more effectively engage with voluntary and community service providers within the drug and alcohol sector.
- Build greater connections and coherence between agencies and service providers in the third sector.
- Develop strategic momentum in the delivery of shared strategic goals along with the statutory sector.
- Support the development of co-production and design in the delivery of drug and alcohol services.
- Increase the capacity of the third sector within a community development approach.

<u>Small Grants</u>
Small grants incorporate various sources of income from different grant opportunites. These include:

- Grant funding from the PHA to cover service delivery in terms of training and development of staff/ service users.
- Grant funding for staff training/development to deliver new interventions to service users within a particular service.
- Grant funding to deliver specific project based activites to enhance/provide additionality in line with existing services.
- Grant funding from the Trust to secure support against additional costs incurred during the COVID-19 pandemic.

<u>Hagan Homes</u>
This was a donation received to be used towards a Volunteer Development service project. This project commenced in August 2023 with the employment of Start360's first full-time Volunteer Co-ordinator. This vital role will enable the charity to support individuals with experience of the criminal justice system, mental health issues, or substance misuse, to find increased stability in their lives through new volunteering opportunities.

<u>Transfer between Funds</u>
During the year ended 31 March 2023 transfers were made from restricted funds to unrestricted funds where all restricted monies had been expended towards the intended purposes. The charity is able to generate a surplus on some of the projects that are funded by income that the trustees consider to be restricted. Any surplus earned on such projects is transferred to unrestricted funds when the relevant services have been delivered in full and the trustees are satisfied that no amounts will become repayable.

28 Cash generated from operations

	2023	2022
	£	£
Surplus for the year	292,076	305,979
Adjustments for:		
Investment income recognised in statement of financial activities	(33,258)	(1,456)
Depreciation and impairment of tangible fixed assets	39,089	52,104
Movements in working capital:		
Decrease/(increase) in debtors	12,320	(54,197)
Increase/(decrease) in creditors	52,301	(30,254)
(Decrease)/increase in deferred income	(84,843)	96,917
Cash generated from operations	277,685	369,093

29 Analysis of changes in net funds

The charity had no debt during the year.

Start360 Ltd

Northern Ireland - Charity number 105848

Annual report

Charity registration number NIC105848

Company registration number NI033207 (Northern Ireland)

START360 LTD

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

START360 LTD

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr G Walls	
	Ms K Higgins	
	Mr N Hutchinson	
	Ms P Logue	
	Ms P Browne	
	Mr A Clarke	
	Ms Y Cowan	
	Dr G Neill	(Appointed 1 November 2022)
	Mr G Milling	(Appointed 2 November 2022)
Secretary	Ms P Logue	
Charity number	NIC105848	
Company number	NI033207	
Registered office	6-10 William Street Belfast BT1 1PR	
Auditor	GMcG BELFAST Chartered Accountants & Statutory Auditor Alfred House 19 Alfred Street Belfast BT2 8EQ	
Bankers	Santander Bridle Road Bootle Merseyside L30 4GB	
Solicitors	Edwards & Co 28 Hill Street Belfast BT1 2LA	
	A&L Goodbody Northern Ireland 42-46 Fountain Street Belfast BT1 5EF	

START360 LTD

CONTENTS

The trustees present their annual report and financial statements for the year ended 31 March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "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 2019)".

Objectives and activities

The objects of the charity are to promote the benefit of the inhabitants of Northern Ireland without distinction of sex, race or of political, religious or other opinions, by associating together the said inhabitants and the local authorities, voluntary and other organisations in a common attempt to relieve poverty, advance education, preserve and protect health and provide facilities in the interests of social welfare for recreation and leisure-time occupation with the object of improving the conditions of life for the said inhabitants.

Operating with a multi-disciplinary team on a cross-community, regional basis, Start360 has a proven track record as a lead provider of flagship holistic interventions for its service users.

Start360 offers a range of innovative programmes and services, which can be easily adapted to meet specific issues faced by the client group it serves, including drug/alcohol misuse, mental and emotional health, anti-social and offending behaviours, barriers to employment or achievement, and lack of confidence and self-esteem.

Key programmes and services include:
(i) Mentoring & Group Mentoring
An experienced key worker assists service users to make positive lifestyle choices.
(ii) Counselling
Offered to young people and vulnerable adults with more complex emotional or mental health support needs.
(iii) Group work
Educating youths and/or adults, helping them to understand the topic delivered and to engage with each other better.
(iv) Advocacy
Representing and discussing young people’s views and helping them vocalise their opinion in a constructive way.
(v) Diversionary Activities/Residential Experiences
Providing young people with opportunities to participate and improve their personal, social and life skills.
(vi) Family Support
Providing families with the support and guidance they need to better deal with the issues presented by Start360’s service users.

Start360 provides a range of interventions to young people, adults and their families – including those who have issues with substance use, who are isolated from their communities, who offend, who face barriers to employment or who experience other forms of disadvantage.

The charity's activities include one-to-one work, group work, mentoring, counselling, complementary therapies and residential experiences.

The beneficiaries are disadvantaged young people, adults and families. They have one or more of the following issues in their lives – substance use by themselves or family members, mental ill health, unemployment, being in and/or leaving care, being in and/or leaving custody, coming to the attention of the PSNI or social services, or general disengagement from the local community. The communities of the service users and the wider public also benefit through substantial savings to the public purse.

Start360 does not charge any fees. No harm comes from its purposes and no private benefit occurs. The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Start360, in consultation with staff, senior management and Board developed a strategic plan for 2022-2025. The core strategic aims are focused on quality service delivery, service development and innovation, and influencing public policy. To measure success against these Strategic Aims Start360 implemented a Scorecard to highlight the series of measures, targets and initiatives which, when acted on, will ensure this plan continues to be delivered and reviewed in the next three years.

The 2022-2023 organisational scorecard provides more detail on how Start360 delivered on strategic priorities in the financial year across four reporting areas.

1. Service Users and Stakeholders

Achievements and performance toward 'Service Users and Stakeholders' in 2022-23 were as follows:

- For service users to have a voice at all levels in the organisation the service feedback form was improved, and two service user focus groups were held both in the custody and the community.
- To create sustainable resources for when Start360 staff are not available the Start360 website was enhanced to provide signposting to a directory of organisations offering further support e.g., current PHA/HSC Trust directories.
- The organisation worked to develop, support or avail of programmes which respond to the changing health and social issues of service users through quarterly active participation and representation on emerging groups relating to issues faced by service-users including DRD Taskforce, Complex Lives, Youth Justice V&C Sector Alliance, ESF Peer Group Campaign, Joint Forum, All DACTS/PLIG and others.

2. Processes and Operations

Achievements and performance toward 'Processes and Operations' in 2022-23 were as follows:

- To effectively manage risk and compliance the organisation committed to moving forward with a new Quality Management System providing accredited status across eleven quality areas, covering all aspects of operation.
- To better analyse information provided by Start360's clients and to continue to develop how Start360 measures and reports on the impact of its work the organisation began the steps to implement a new Client Record Management system with the aim to have a new and improved system up and running by 2023-2024.
- The public awareness of the organisation, the work and its impact to strengthen and promote Start360's brand, was increased through the acquisition of new promotional material alongside a planned events calendar and a commitment to improve the Communications strategy.

3. People and Innovation

Achievements and performance toward 'People and Innovation' in 2022-23 were as follows:

- To ensure all new staff are effectively inducted into the organisation and staff learning and development needs are regularly assessed a revised induction process was devised and proposed whilst discussions were had around a learning and development post and resources to be considered for 23/24.
- A new training programme was devised to accompany the new Client Record Management system to ensure staff have the skills to make effective use of technology.
- The organisation's current volunteer policy and action plan were reviewed, and resourcing was explored to increase the volunteer offer provided moving forward.

4. Finance and Resources

Achievements and performance toward ‘Finance and Resources’ in 2022-23 were as follows:

- The asset register for the organisation was overhauled and a full audit was carried out across the staff teams to ensure the organisation has the appropriate digital equipment, communication hardware and software to support the achievement of the organisation’s mission.
- An estate management action plan was put into place to assess and ensure Start360 has the premises and physical resources required to support operations and considered in line with internal policy frameworks.
- The organisation worked to ensure financial resources are effectively planned, managed, audited, invested and reported on by reviewing financial processes in use and by robustly reviewing financial resources through the Strategic Leadership Team, Audit and Risk Committee and the Board.

Financial review

The results for the year are set out in detail on pages 14 to 33. The charitable company returned net income for the year of £292,076 (2022 – £305,979).

At 31 March 2023, the total funds of the charity amounted to £1,706,482 (2022 - £1,414,406) comprising restricted funds of £103,833 (2022 - £52,384) and unrestricted funds of £1,602,649 (2022 - £1,362,022).

Reserves Policy

Unrestricted funds are considered to be essential to provide sufficient funds to cover any unforeseen costs which may arise, and to fulfil the legal obligations of the charity in the event that current levels of income are not maintained. Unrestricted funds are needed to:

- Meet contractual liabilities should the charity have to close. This includes redundancy pay, amounts due to creditors and commitments under leases.
- To meet unexpected costs like break down of essential office machinery; staff cover in the event of illness, maternity leave, parental leave; and legal costs defending the charity’s interest.
- To replace equipment as it wears out.
- To ensure that the charity can continue to provide a stable and quality service to those who need it. Within this context to minimise recruitment, staff training, staff induction and marketing costs by avoiding the need for redundancies caused by financial crisis.
- To provide working capital when funding is paid in arrears and place the charity in a position where it could bid for funding which can be paid up to 12 months in arrears.

Start360’s reserve policy is to aim to hold reserves equivalent to 6-month staff costs and 6 month running costs including an estimate of redundancy and professional fees. This figure is to be reviewed on a quarterly basis and based on previous 6 months costs to ensure it remains accurate and relevant within Start360’s overall financial situation.

Designated Funds

In summary, at 31 March 2023, the designated funds were as follows:

Designated Fund	Amount	Notes
Central Admin Support	£37,500	This designation will allow for the provision of admin support to address critical need and shortfall where most required across the organisation.
Business Development	£37,500	This will allow the organisation to ensure continued business development and exploration into the identification, generation and availability of new and additional income opportunities and streams.
Communications	£60,000	This designation is for the development of the communications strategy through the appointment of dedicated comms personnel alongside external comms guidance and expertise.
Volunteer Development	£60,000	This designation is to support and enhance the volunteer offering by covering additional delivery costs as necessary. Where possible it is envisaged, it will sustain the delivery of the volunteer offer if required.
Relocation and refurbishment	£200,000	This designation is to cover property costs including any relocation or refurbishment costs as and when required.
GRIT	£3,943	This relates to the remainder of funds which were designated to facilitate the continuation and promotion of the legacy of the GRIT service and cover any associated costs.
IT	£100,000	This designation is for consistent IT upgrades/maintenance ensuring devices in operation across the organisation and the client system remain fit for purpose.
HR	£270,025	This designation is for general HR matters including a provision for redundancy costs relating to the uncertainty of contracts in the current climate and potential redundancy costs.

Risk management

The trustees have conducted a review of the major risks to which the charity is exposed and systems have been established to mitigate those risks. Significant external risks in relation to funding have led to the development of a strategic plan, which will allow for the diversification of funding and activities. Internal risks are minimised by the implementation of procedures for authorisation of all transactions and projects and to ensure consistent quality of delivery for all operational aspects of the charity. These procedures are periodically reviewed to ensure that they still meet the needs of the charity.

COVID-19 Impact/Actions

Service Delivery

During the year, the organisation worked to consolidate the learning from the response to the lockdown measures caused by the COVID-19 outbreak. Blended working became embedded into service delivery practice and work began on the consultation of a staff-led blended working policy. Start360 ensured strict adherence to Governmental direction maintaining a COVID-19 action plan/risk assessment in alignment with the easing of certain restrictions. Close links were maintained with all funders and satisfaction with service delivery was paramount.

Financial Impact

There has been no substantial financial impact regarding COVID-19 affecting the funding of services yet, however strict financial monitoring remains in place, and long-term effects of COVID-19 on the funding environment are monitored.

Plans for Future Periods

Priority Areas for 2023-24

Service Users and Stakeholders

- Service User Engagement.
- Build strong relationships with decision-makers and those who can influence decision-makers.
- Appropriately evidence and demonstrate the organisation is trauma informed and trauma responsive.

Processes & Operations

- Regularly review the governance of the organisation and develop, implement, and review a governance improvement plan.
- Effectively manage risk and compliance.
- Analyse information provided by Start360's clients and continue to develop how Start360 measures and reports on the impact of its work.
- Ensure that Start360 can effectively utilise technology to meet business need.

People and Innovation

- Staff are provided the essential training to deliver safe and effective services.
- Review and implement a volunteer strategy. To review and enhance the induction and probation processes.

Finance & Resources

- Develop an Income Generation strategy to support the sustainability of the organisation.
- Ensure financial resources are effectively planned, managed, audited, invested, and reported on.
- Develop a process to utilise reserves to meet business need.

Structure, governance and management

Start360 is a company limited by guarantee and does not have a share capital. It is governed by its Memorandum and Articles of Association and the liability of each member is limited to an amount not exceeding £1.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr G Walls	
Ms K Higgins	
Mr N Hutchinson	
Ms P Logue	
Mr J Rogan	(Resigned 23 February 2023)
Ms P Browne	
Mr A Clarke	
Ms K Gilliland	(Resigned 13 June 2023)
Ms Y Cowan	
Dr G Neill	(Appointed 1 November 2022)
Mr G Milling	(Appointed 2 November 2022)

The charity is administered by the board of trustees. Trustees are sought according to the need to fill skills or diversity gaps. Suitable candidates are nominated by current board members, and are then appointed through joint agreement from the full board of trustees. Induction and training events are organised according to need.

The Senior Leadership Team (SLT) is responsible for the day to day running of the charity, led by the Chief Executive.

It is with a heavy heart that we say goodbye to our CEO Anne-Marie McClure in the 2023 financial year, as she retires. Anne-Marie has been with the organisation from 1993 and has navigated and grown Start360 to the organisation it is today. With an average of 80+ staff over 2021-2022, 8 office locations and delivering 27 services across Northern Ireland in areas of Health, Justice, and Employability. Working with young people, families, and vulnerable adults. Rebranding the organisation from Opportunity Youth to Start360 back in April 2014. Anne-Marie also received an MBE in her tenure as CEO of Start360.

Our mission statement is ‘Change Starts Here’ which has never been more prevalent now as we embark on our next chapter of Start360 journey. We are delighted to have appointed Danny McQuillan who will pick up the CEO role. Danny has a wealth of experience in the sector and services we provide. Danny comes to Start360 after previously serving as CEO of Extern and Positive Life. Danny also held senior positions in The Alzheimers Society and The MS Society NI.

Statement of Trustees' responsibilities

The trustees, who are also the directors of Start360 Ltd for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;

- observe the methods and principles in the Charities SORP;

- make judgements and estimates that are reasonable and prudent;

- state whether applicable UK Accounting Standards have been followed, subject to any material 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 adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Auditor

In accordance with the company's articles, a resolution proposing that GMcG BELFAST be reappointed as auditor of the company will be put at a General Meeting.

Small companies exemption

In preparing this report, the directors have taken advantage of the small companies exemption provided by section 415A of the Companies Act 2006.

Disclosure of information to auditor

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The Trustees' report was approved by the Board of Trustees.

....

Mr A Clarke
Trustee

Dated: 14.11.23

GMcG
CHARTERED ACCOUNTANTS

START360 LTD

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF START360 LTD

Opinion
We have audited the financial statements of Start360 Ltd (the 'charity') for the year ended 31 March 2023 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion
We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern
In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

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Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the Trustees' report for the financial year for which the financial statements are prepared, which includes the directors' report prepared for the purposes of company law, is consistent with the financial statements; and
- the directors' report included within the Trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the Trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the statement of Trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

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START360 LTD

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF START360 LTD

Extent to which the audit was considered capable of detecting irregularities, including fraud

We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and then design and perform audit procedures responsive to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

In identifying and assessing potential risks of material misstatement in respect of irregularities, including fraud and non-compliances with laws and regulations, we considered the following:

- The nature of the industry and sector, control environment and business performance, including the company's remuneration policies for directors, bonus levels and performance targets, if any;
- Results of our enquiries of management about their own identification and assessment of the risks of irregularities;
- Any matters we identified having obtained and reviewed the company's documentation of their policies and procedures relating to:
    - Identifying, evaluating and complying with laws and regulations and whether they were aware of any instance of non-compliance;
    - Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud; and
    - The internal controls established to mitigate risks of fraud or non-compliance with laws and regulations;
- The matters discussed among the audit engagement team regarding how and where fraud might occur in the financial statements and potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the company for fraud and identified the greatest potential for fraud in income recognition. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory frameworks that the company operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included the Companies Act 2006, and local tax legislation.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental to the company's ability to operate or to avoid a material penalty.

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Audit response to risks identified

Our procedures to respond to the risks identified included the following:

- Reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- Enquiring of management concerning actual and potential litigation and claims;
- Performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- Reading minutes of meetings of those charged with governance and reviewing correspondence with tax authorities; and
- In addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. In addition, as with any audit, there remains a higher risk of non-detection of irregularities, as they may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

A further description of our responsibilities is available on the Financial Reporting Council's website at: https://www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

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START360 LTD

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF START360 LTD

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company’s members as a body, for our audit work, for this report, or for the opinions we have formed.

Mr Nigel Moore FCA (Senior Statutory Auditor)
for and on behalf of GMcG BELFAST

14 November 2023

Chartered Accountants
Statutory Auditor

Chartered Accountants & Statutory Auditor
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Belfast
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START360 LTD

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Income from:							
Donations and legacies	3	11,825	75,000	86,825	8,840	-	8,840
Charitable activities	4	255,785	2,977,886	3,233,671	237,690	2,946,757	3,184,447
Other trading activities:							
Fundraising	5	6,767	1,167	7,934	4,863	-	4,863
Investments	6	33,258	-	33,258	1,456	-	1,456
Total income		307,635	3,054,053	3,361,688	252,849	2,946,757	3,199,606
Expenditure on:							
Raising funds	7	801	-	801	625	-	625
Charitable activities	8	231,420	2,837,391	3,068,811	218,423	2,674,579	2,893,002
Total expenditure		232,221	2,837,391	3,069,612	219,048	2,674,579	2,893,627
Net incoming resources before transfers		75,414	216,662	292,076	33,801	272,178	305,979
Gross transfers between funds		165,213	(165,213)	-	280,602	(280,602)	-
Net income for the year/ Net movement in funds		240,627	51,449	292,076	314,403	(8,424)	305,979
Fund balances at 1 April 2022		1,362,022	52,384	1,414,406	1,047,619	60,808	1,108,427
Fund balances at 31 March 2023		1,602,649	103,833	1,706,482	1,362,022	52,384	1,414,406

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

START360 LTD

BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023 £	2023 £	2022 £	2022 £
Fixed assets					
Tangible assets	13		140,570		178,417
Current assets					
Debtors	14	194,876		207,196	
Cash at bank and in hand		1,690,890		1,381,188	
		1,885,766		1,588,384	
Creditors: amounts falling due within one year	15	(319,854)		(352,395)	
Net current assets			1,565,912		1,235,989
Total assets less current liabilities			1,706,482		1,414,406
Income funds					
Restricted funds	18		103,833		52,384
Unrestricted funds					
Designated funds	19	768,968		798,943	
General unrestricted funds		833,681		563,079	
			1,602,649		1,362,022
			1,706,482		1,414,406

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 14.11.2023

Mr A Clarke
Trustee

Company registration number NI033207

START360 LTD

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2023

	Notes	2023 £	2023 £	2022 £	2022 £
Cash flows from operating activities					
Cash generated from operations	**28**		277,685		369,093
Investing activities					
Purchase of tangible fixed assets		(1,241)		(3,599)	
Investment income received		33,258		1,456	
Net cash generated from/(used in) investing activities			32,017		(2,143)
Net cash used in financing activities			-		-
Net increase in cash and cash equivalents			309,702		366,950
Cash and cash equivalents at beginning of year			1,381,188		1,014,238
Cash and cash equivalents at end of year			1,690,890		1,381,188

1 Accounting policies

Charity information

Start360 Ltd is a private company limited by guarantee incorporated in Northern Ireland. The registered office is 6-10 William Street, Belfast, BT1 1PR.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's articles of association, the Companies Act 2006 and "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 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1 Accounting policies (Continued)

1.5 Expenditure

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

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Support costs are those costs incurred directly in support of expenditure on the objects of the company and include project management. Governance costs are those incurred in connection with administration of the company and compliance with constitutional and statutory requirements.

Charitable activities and Governance costs are costs incurred on the company's educational operations, including support costs and costs relating to the governance of the company apportioned to charitable activities.

All expenditure is inclusive of irrecoverable VAT.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold improvements	depreciated over the term of the lease
Fixtures and fittings	25% per annum straight line
Computers	25% per annum straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1 Accounting policies (Continued)

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 ‘Basic Financial Instruments’ and Section 12 ‘Other Financial Instruments Issues’ of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee’s services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Critical judgements

Restricted and unrestricted funds
Judgements are made in relation to allocation of income and expenditure to restricted and unrestricted funds. The directors consider it appropriate to allocate these funds based on interpretation of the terms of grants and donations received. The charity is able to generate a surplus on some of the projects that are funded by income that the trustees consider to be restricted. Any surplus earned on such projects is transferred to unrestricted funds when the relevant services have been delivered in full and the trustees are satisfied that no amounts will become repayable.

Key sources of estimation uncertainty

Fixed assets
The annual depreciation charge on fixed assets depends primarily on the estimated lives of each type of asset and estimates of residual values. The directors regularly review these asset lives and change them as necessary to reflect current thinking on remaining lives in light of prospective economic utilisation and physical condition of the assets concerned. Changes in asset lives can have a significant impact on depreciation and amortisation charges for the period. Detail of the useful lives is included in the accounting policies.

Debtors
Short term debtors are measured at transaction price, less any impairment. Impairment of such debtors involves some estimation uncertainty.

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds
	2023	2023	2023	2022
	£	£	£	£
Donations and gifts	11,825	75,000	86,825	8,840

4 Charitable activities

	Health 2023 £	Employability 2023 £	Justice 2023 £	Core Support 2023 £	Total 2023 £	Total 2022 £
Performance related grants	2,513,470	282,468	283,326	71,043	3,150,307	3,281,364
Less: deferred income	(44,672)	-	128,036	-	83,364	(96,917)
	2,468,798	282,468	411,362	71,043	3,233,671	3,184,447
Analysis by fund						
Unrestricted funds	-	78,351	115,494	61,940	255,785	237,690
Restricted funds	2,468,798	204,117	295,868	9,103	2,977,886	2,946,757
	2,468,798	282,468	411,362	71,043	3,233,671	3,184,447
For the year ended 31 March 2022						
Unrestricted funds	-	75,381	110,778	51,531		237,690
Restricted funds	2,293,427	453,818	157,000	42,512		2,946,757
	2,293,427	529,199	267,778	94,043		3,184,447
Performance related grants						
Public Health Agency - Health	1,551,117	-	-	-	1,551,117	1,389,554
Employability	-	78,351	-	-	78,351	75,381
Probation Board for Northern Ireland	-	-	142,000	-	142,000	157,000
ASCERT	253,090	-	-	-	253,090	245,266
Department of Justice	-	-	50,016	-	50,016	45,300
Futures Project	-	-	-	-	-	245,863
AD:EPT	626,041	-	-	-	626,041	593,000
Switch onto Employment	-	204,117	-	-	204,117	190,620
Prison Arts	-	-	37,739	-	37,739	65,478
Other	83,222	-	53,571	71,043	207,836	273,902
	2,513,470	282,468	283,326	71,043	3,150,307	3,281,364

5 Other trading activities: Fundraising

	Unrestricted funds	Restricted funds	Total	Unrestricted funds
	2023	2023	2023	2022
	£	£	£	£
Other generated income	6,767	1,167	7,934	4,863

6 Investments

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Interest receivable	33,258	1,456

7 Raising funds

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Fundraising and publicity		
Other fundraising costs	801	625
	801	625

8 Charitable activities

	Health 2023 £	Employability 2023 £	Justice 2023 £	Core Support 2023 £	Total 2023 £	Total 2022 £
Staff costs	1,555,741	216,317	287,862	3,398	2,063,318	1,986,936
Depreciation and impairment	188	830	-	30,253	31,271	41,683
Other costs	353,620	29,900	84,415	-	467,935	405,096
	1,909,549	247,047	372,277	33,651	2,562,524	2,433,715
Share of support costs (see note 9)	419,804	34,138	29,872	14,973	498,787	453,087
Share of governance costs (see note 9)	-	-	-	7,500	7,500	6,200
	2,329,353	281,185	402,149	56,124	3,068,811	2,893,002
Analysis by fund						
Unrestricted funds	-	76,459	105,681	49,280	231,420	218,423
Restricted funds	2,329,353	204,726	296,468	6,844	2,837,391	2,674,579
	2,329,353	281,185	402,149	56,124	3,068,811	2,893,002
For the year ended 31 March 2022						
Unrestricted funds	-	67,096	110,152	41,175		218,423
Restricted funds	2,039,606	445,887	157,000	32,086		2,674,579
	2,039,606	512,983	267,152	73,261		2,893,002

9 Support costs

	Support costs £	Governance costs £	2023 £	2022 £
Staff costs	420,694	-	420,694	387,160
Depreciation	7,818	-	7,818	10,421
Other costs	70,275	-	70,275	55,506
Audit fees	-	7,500	7,500	6,200
	498,787	7,500	506,287	459,287
Analysed between				
Charitable activities	498,787	7,500	506,287	459,287

Governance costs includes payments to the auditors of £6,138 (2022 - £5,580) for audit fees.

10 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

11 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Administration and finance	8	9
Management	4	4
Direct delivery	69	68
Total	81	81

Employment costs	**2023 £**	**2022 £**
Wages and salaries	2,202,878	2,100,566
Social security costs	200,092	202,212
Other pension costs	81,042	71,318
	2,484,012	2,374,096

The charity considers its management team, made up of 5 members of staff, to represent the Key Management Personnel. Total remuneration payable to key management personnel during the year was £289,809.

There were no employees whose annual remuneration was more than £60,000.

12 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxationof Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

13 Tangible fixed assets

	Leasehold improvements	Fixtures and fittings	Computers	Total
	£	£	£	£
Cost				
At 1 April 2022	176,809	124,524	288,392	589,725
Additions	-	-	1,241	1,241
At 31 March 2023	176,809	124,524	289,633	590,966
Depreciation and impairment				
At 1 April 2022	83,535	121,978	205,794	411,307
Depreciation charged in the year	18,349	2,546	18,194	39,089
At 31 March 2023	101,884	124,524	223,988	450,396
Carrying amount				
At 31 March 2023	74,925	-	65,645	140,570
At 31 March 2022	93,274	2,546	82,597	178,417

14 Debtors

	2023	2022
Amounts falling due within one year:	£	£
Trade debtors	92,352	153,999
Prepayments and accrued income	102,524	53,197
	194,876	207,196

15 Creditors: amounts falling due within one year

	Notes	2023	2022
		£	£
Other taxation and social security		43,985	39,298
Deferred income	16	83,391	168,234
Trade creditors		50,776	30,443
Other creditors		12,892	9,993
Accruals and deferred income		128,810	104,427
		319,854	352,395

16 Deferred income

	2023	2022
	£	£
Other deferred income	83,391	168,234

Deferred income is included in the financial statements as follows:

	2023	2022
	£	£
Deferred income is included within:		
Current liabilities	83,391	168,234
Movements in the year:		
Deferred income at 1 April 2022	168,234	71,317
Released from previous periods	(141,614)	(32,795)
Resources deferred in the year	56,771	129,712
Deferred income at 31 March 2023	83,391	168,234

17 Retirement benefit schemes

Defined contribution schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £81,042 (2022 - £71,318).

18 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

		Movement in funds				Movement in funds			
	Balance at 1 April 2021	Incoming resources	Resources expended	Transfers	Balance at 1 April 2022	Incoming resources	Resources expended	Transfers	Balance at 31 March 2023
	£	£	£	£	£	£	£	£	£
ASCERT	-	261,021	(243,028)	(17,993)	-	253,090	(253,090)	-	-
Thrive	-	-	-	-	-	153,868	(153,868)	-	-
AD:EPT	-	593,000	(593,000)	-	-	626,041	(626,041)	-	-
PHA	36,283	1,389,554	(1,153,726)	(241,783)	30,328	1,506,445	(1,367,000)	(140,940)	28,833
Switch on Employment	-	190,620	(180,219)	(10,401)	-	204,684	(204,684)	-	-
Co-Operation Ireland	-	17,336	(17,336)	-	-	-	(41)	41	-
Princes Trust	-	37,482	(37,482)	-	-	25,497	(25,497)	-	-
Futures	24,525	245,863	(248,332)	-	22,056	-	-	(22,056)	-
Education Authority	-	24,137	(24,137)	-	-	3,714	(3,714)	-	-
COVID Funding	-	3,000	-	(3,000)	-	-	-	-	-
RDV Project	-	12,370	(12,370)	-	-	57,726	(57,726)	-	-
PBNI	-	157,000	(157,000)	-	-	142,600	(142,600)	-	-
Small projects	-	15,374	(7,949)	(7,425)	-	5,388	(3,130)	(2,258)	-
Hagan Homes	-	-	-	-	-	75,000	-	-	75,000
	60,808	2,946,757	(2,674,579)	(280,602)	52,384	3,054,053	(2,837,391)	(165,213)	103,833

See notes 24-27 for explanatory notes to the funds.

19 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Balance at 1 April 2021	Resources expended	Balance at 1 April 2022	Resources expended	Transfers	Balance at 31 March 2023
	£	£	£	£	£	£
Property costs	200,000	-	200,000	-	-	200,000
Fundraiser	75,000	-	75,000	-	(75,000)	-
Communications	60,000	-	60,000	-	-	60,000
Research and development	60,000	-	60,000	-	(60,000)	-
Information technology	100,000	-	100,000	-	-	100,000
GRIT	5,330	(1,387)	3,943	-	-	3,943
Human resources	300,000	-	300,000	(29,975)	-	270,025
Central admin support	-	-	-	-	37,500	37,500
Business development	-	-	-	-	37,500	37,500
Volunteer development	-	-	-	-	60,000	60,000
	800,330	(1,387)	798,943	(29,975)	-	768,968

See note 24 for explanatory notes to the funds.

20 Analysis of net assets between funds

	Unrestricted funds 2023	Restricted funds 2023	Total 2023	Unrestricted funds 2022	Restricted funds 2022	Total 2022
	£	£	£	£	£	£
Fund balances at 31 March 2023 are represented by:						
Tangible assets	140,570	-	140,570	178,417	-	178,417
Current assets/(liabilities)	1,462,079	103,833	1,565,912	1,183,605	52,384	1,235,989
	1,602,649	103,833	1,706,482	1,362,022	52,384	1,414,406

21 Financial commitments, guarantees and contingent liabilities

A portion of grants received may become repayable if the company fails to comply with the terms of letter of offer.

22 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2023	2022
	£	£
Within one year	58,811	65,331
Between two and five years	154,384	208,811
In over five years	-	4,384
	213,195	278,526

23 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

24 Explanatory notes to the funds

Unrestricted Funds

General Reserves
This fund includes all core funding that the charity receives and is expendable at the discretion of the directors for the general purposes of the charity. In addition, funds may be held in order to finance capital investment and working capital.

Designated Funds
Property Costs - £200,000 has been designated as part of the relocation/refurbishment strategy to cover property costs as and when required.

Communications - £60,000 has been designated towards the development of the communications strategy through the appointment of dedicated comms personnel alongside external comms guidance and expertise.

GRIT - this relates to the remainder of funds that were designated to facilitate the continuation and promotion of the legacy of the GRIT service and cover any associated costs.

I.T - £100,000 has been designated for consistent IT upgrades/maintenance ensuring devices in operation across the organisation and the client system remain fit for purpose. Additionally, includes designation for resources for the organisation to become cloud based.

H.R - £270,025 has been designated for HR matters. Additionally, includes designation around the uncertainty of contracts in the current climate and potential redundancy costs etc.

Central admin support - £37,500 has been designated to allow for the provision of admin support to address critical need and shortfall where most required across the organisation.

Business development - £37,500 has been designated to ensure continued business development and exploration into the identification, generation and availability of income generation opportunities and streams.

Volunteer development - £60,000 has been designated to support and enhance volunteer offering by covering additional delivery costs as necessary. Where possible it is envisaged it will sustain the delivery of the volunteer offer if required.

25 Explanatory notes to the funds (continued)

Restricted Funds

AD:EPT
AD:EPT is a service provided by Start360 funded by the South Eastern Health and Social Care Trust and is delivered in partnership with the Trust and the Northern Ireland Prison Service. AD:EPT is a comprehensive substance misuse service providing a multi component model of delivery. It offers a range of services to people in custody who have problems associated with the misuse of substances.

Education Authority
The Education Authority (EA) provides funds through the Thematic Infrastructure grant programme. These funds have supported infrastructure to ensure Start360 can develop and implement adequate monitoring and reporting mechanisms for management and control and ensure delivery staff have the necessary skills, and knowledge to deliver quality services.

ESF - Switch Onto Employment (SOE)
SOE is an intensive 12 week programme designed to help those involved achieve their essential skills in English, Maths and ICT funded through ESF. In addition to these subjects they work towards gaining OCN qualifications in Employability and Personal Development. Like everywhere else, youth unemployment is a massive issue in Northern Ireland. By gaining valuable experience, developing new skills and re-examining their aspirations, Start360 attempts to provide a better platform for these young people to discover a valuable direction in life. For some young people the future is an achievement not a gift.

PBNI
The ENGAGE Women’s Service is funded by the PBNI. This service works with females who are within the criminal justice system, either in the community or within prison. The service’s main aim is to re-engage women with their community, through mentoring support and group work.

The PBNI Protect Life service is funded by the PBNI. This service works with vulnerable young people who present with issues around problem behaviour, self-harm and suicidal ideation. Crisis mentoring is provided to meet the individual needs of vulnerable young people in order to build confidence and increase skills.

RDV Project
RDV is funded by the Royal British Legion. This project provides throughcare support to ex-service personnel who present with drug/alcohol issues and are currently in prison due to return to their community.

Prince's Trust
The service provides counselling services to Prince’s Trust programme participants on a need’s basis including bespoke counselling sessions to individuals and group sessions where appropriate. In addition, the service leads on the promotion of emotional and mental wellbeing services for young people across The Prince’s Trust Northern Ireland. The service also has the knowledge and capacity to be able to signpost programme participants to relevant organisation who can assist individuals with their emotional and mental wellbeing.

26 Explanatory notes to the funds (continued)

PHA
Funding from PHA covers a number of services:

a) DAISY - Youth Treatment Service
DAISY (Youth Treatment Service) is delivered in partnership between ASCERT and Start360, and funded by the Public Health Agency. It provides person-centered programmes for young people and young adults to help reduce the harm caused by their substance misuse. The service offers direct work with the young person through therapeutic mentoring, individual counselling, therapeutic group work and therapeutic play work. Also, DAISY works with the whole family through one to one parent/carer support and systemic family interventions. The service operates in Belfast, South Eastern, Northern and Western Health and Social Care Trust areas.

b) Targeted Life Skills Service
The Targeted Life Skills Service is for young people aged 11-21 years, who are deemed at risk of misusing drugs and/or alcohol. The service delivers a bespoke life skills & harm reduction programme, based on the needs of the group. These skills based education programmes are expected to positively influence a person's ability to adopt safer behaviours. Start360 delivers this service in the Northern (in partnership with ASCERT) and Southern Health & Social Care Trust areas. The programme is normally delivered over 4 – 8 sessions. The courses are interactive and designed to cater the needs of all young people, taking into account their age and learning ability.

c) YES (Youth Engagement Service)
Funded by the Public Health Agency, YES is a drop-in centre and social space for people aged 15-25, with a focus on promoting positive health and lifestyle choices. Offering information, advice and support on a range of issues including emotional health and well-being, relationships, confidence and self esteem, and drugs and alcohol. It is also a space for people to come and socialise, while at the same time finding assistance on wider issues including employment support and signposting to other services.

d) Protect Life
Start360 delivers Protect Life in three regions: Southern Health and Social Care Trust, South and East Trust and Belfast Trust Areas. Protect Life provides mentoring support for young people who are at risk of Suicide or Self Harm to help them address their specific issues.

e*) Connections*
Connections is the development and delivery of an integrated education and prevention plan to raise awareness of the impact of drugs and alcohol locally, under the direction of the PHA and DACTs. Start360 delivers this service in the Northern and Southern Trust areas.

Connections will:
- Support existing and develop new initiatives that address alcohol and drug related harm in urban and rural areas, including inter-agency/cross partnership working with relevant partners, including Policing and Community Safety Partnerships.
- Ensure that the Drug and Alcohol Monitoring Information System (DAMIS) is promoted and supported and that the Local Drugs and Alcohol and Community Incident Protocol1 is operated effectively when required.
- Advocate and promote adherence to existing legislation concerning regulation.
- Build capacity for those working and volunteering in the community sector to ensure that they have access to relevant information/resources on alcohol and drugs and that they can then provide information, support and signposting to those affected by substance misuse in their communities.
- Use local media and social media, along with PHA, service provider and partner websites to raise awareness of local alcohol and drug services, issues or concerns.
- Participate in the roll out of regional initiatives/pieces of work with the other local Community Alcohol and Drugs Information and Networking Services.
- Build on, or establish, links with existing local and community infrastructures.

27 Explanatory notes to the funds (continued)

f) Voices (Hidden Harm Service)
Voices are therapeutic services for children, young people and families affected by parental substance misuse.

- Funded by the Public Health Agency and delivered in the Northern and Western Trust areas.
- Provides support for children and young people of substance misusing parents/adults.
- Supports the whole family unit.
- Works directly with the child or young person through therapeutic mentoring, individual counselling, group-therapy, play-therapy and systemic family intervention.
- Offers support to the substance misusing parent/adult, including brief one to one support, group therapy, and support to access and engage with local addiction specialist services.

g) Lads to Dads
Lads to Dads is an accredited group work programme that provides young fathers/fathers to be within the Belfast and Northern Health and Social Care Trust with support in a variety of areas of fatherhood.

h) NIADA
The Northern Ireland Alcohol and Drugs Alliance (NIADA) is funded by the PHA to:

- Allow the PHA to more effectively engage with voluntary and community service providers within the drug and alcohol sector.
- Build greater connections and coherence between agencies and service providers in the third sector.
- Develop strategic momentum in the delivery of shared strategic goals along with the statutory sector.
- Support the development of co-production and design in the delivery of drug and alcohol services.
- Increase the capacity of the third sector within a community development approach.

<u>Small Grants</u>
Small grants incorporate various sources of income from different grant opportunites. These include:

- Grant funding from the PHA to cover service delivery in terms of training and development of staff/ service users.
- Grant funding for staff training/development to deliver new interventions to service users within a particular service.
- Grant funding to deliver specific project based activites to enhance/provide additionality in line with existing services.
- Grant funding from the Trust to secure support against additional costs incurred during the COVID-19 pandemic.

<u>Hagan Homes</u>
This was a donation received to be used towards a Volunteer Development service project. This project commenced in August 2023 with the employment of Start360's first full-time Volunteer Co-ordinator. This vital role will enable the charity to support individuals with experience of the criminal justice system, mental health issues, or substance misuse, to find increased stability in their lives through new volunteering opportunities.

<u>Transfer between Funds</u>
During the year ended 31 March 2023 transfers were made from restricted funds to unrestricted funds where all restricted monies had been expended towards the intended purposes. The charity is able to generate a surplus on some of the projects that are funded by income that the trustees consider to be restricted. Any surplus earned on such projects is transferred to unrestricted funds when the relevant services have been delivered in full and the trustees are satisfied that no amounts will become repayable.

28 Cash generated from operations

	2023	2022
	£	£
Surplus for the year	292,076	305,979
Adjustments for:		
Investment income recognised in statement of financial activities	(33,258)	(1,456)
Depreciation and impairment of tangible fixed assets	39,089	52,104
Movements in working capital:		
Decrease/(increase) in debtors	12,320	(54,197)
Increase/(decrease) in creditors	52,301	(30,254)
(Decrease)/increase in deferred income	(84,843)	96,917
Cash generated from operations	277,685	369,093

29 Analysis of changes in net funds

The charity had no debt during the year.

Start360 Ltd

Northern Ireland - Charity number 105848

Annual return

Charity registration number NIC105848

Company registration number NI033207 (Northern Ireland)

START360 LTD

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

START360 LTD

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr G Walls	
	Ms K Higgins	
	Mr N Hutchinson	
	Ms P Logue	
	Ms P Browne	
	Mr A Clarke	
	Ms Y Cowan	
	Dr G Neill	(Appointed 1 November 2022)
	Mr G Milling	(Appointed 2 November 2022)
Secretary	Ms P Logue	
Charity number	NIC105848	
Company number	NI033207	
Registered office	6-10 William Street Belfast BT1 1PR	
Auditor	GMcG BELFAST Chartered Accountants & Statutory Auditor Alfred House 19 Alfred Street Belfast BT2 8EQ	
Bankers	Santander Bridle Road Bootle Merseyside L30 4GB	
Solicitors	Edwards & Co 28 Hill Street Belfast BT1 2LA	
	A&L Goodbody Northern Ireland 42-46 Fountain Street Belfast BT1 5EF	

CONTENTS

The trustees present their annual report and financial statements for the year ended 31 March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "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 2019)".

Objectives and activities

The objects of the charity are to promote the benefit of the inhabitants of Northern Ireland without distinction of sex, race or of political, religious or other opinions, by associating together the said inhabitants and the local authorities, voluntary and other organisations in a common attempt to relieve poverty, advance education, preserve and protect health and provide facilities in the interests of social welfare for recreation and leisure-time occupation with the object of improving the conditions of life for the said inhabitants.

Operating with a multi-disciplinary team on a cross-community, regional basis, Start360 has a proven track record as a lead provider of flagship holistic interventions for its service users.

Start360 offers a range of innovative programmes and services, which can be easily adapted to meet specific issues faced by the client group it serves, including drug/alcohol misuse, mental and emotional health, anti-social and offending behaviours, barriers to employment or achievement, and lack of confidence and self-esteem.

Key programmes and services include:
(i) Mentoring & Group Mentoring
An experienced key worker assists service users to make positive lifestyle choices.
(ii) Counselling
Offered to young people and vulnerable adults with more complex emotional or mental health support needs.
(iii) Group work
Educating youths and/or adults, helping them to understand the topic delivered and to engage with each other better.
(iv) Advocacy
Representing and discussing young people’s views and helping them vocalise their opinion in a constructive way.
(v) Diversionary Activities/Residential Experiences
Providing young people with opportunities to participate and improve their personal, social and life skills.
(vi) Family Support
Providing families with the support and guidance they need to better deal with the issues presented by Start360’s service users.

Start360 provides a range of interventions to young people, adults and their families – including those who have issues with substance use, who are isolated from their communities, who offend, who face barriers to employment or who experience other forms of disadvantage.

The charity's activities include one-to-one work, group work, mentoring, counselling, complementary therapies and residential experiences.

The beneficiaries are disadvantaged young people, adults and families. They have one or more of the following issues in their lives – substance use by themselves or family members, mental ill health, unemployment, being in and/or leaving care, being in and/or leaving custody, coming to the attention of the PSNI or social services, or general disengagement from the local community. The communities of the service users and the wider public also benefit through substantial savings to the public purse.

Start360 does not charge any fees. No harm comes from its purposes and no private benefit occurs. The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Start360, in consultation with staff, senior management and Board developed a strategic plan for 2022-2025. The core strategic aims are focused on quality service delivery, service development and innovation, and influencing public policy. To measure success against these Strategic Aims Start360 implemented a Scorecard to highlight the series of measures, targets and initiatives which, when acted on, will ensure this plan continues to be delivered and reviewed in the next three years.

The 2022-2023 organisational scorecard provides more detail on how Start360 delivered on strategic priorities in the financial year across four reporting areas.

1. Service Users and Stakeholders

Achievements and performance toward ‘Service Users and Stakeholders’ in 2022-23 were as follows:

- For service users to have a voice at all levels in the organisation the service feedback form was improved, and two service user focus groups were held both in the custody and the community.
- To create sustainable resources for when Start360 staff are not available the Start360 website was enhanced to provide signposting to a directory of organisations offering further support e.g., current PHA/HSC Trust directories.
- The organisation worked to develop, support or avail of programmes which respond to the changing health and social issues of service users through quarterly active participation and representation on emerging groups relating to issues faced by service-users including DRD Taskforce, Complex Lives, Youth Justice V&C Sector Alliance, ESF Peer Group Campaign, Joint Forum, All DACTS/PLIG and others.

2. Processes and Operations

Achievements and performance toward ‘Processes and Operations’ in 2022-23 were as follows:

- To effectively manage risk and compliance the organisation committed to moving forward with a new Quality Management System providing accredited status across eleven quality areas, covering all aspects of operation.
- To better analyse information provided by Start360’s clients and to continue to develop how Start360 measures and reports on the impact of its work the organisation began the steps to implement a new Client Record Management system with the aim to have a new and improved system up and running by 2023-2024.
- The public awareness of the organisation, the work and its impact to strengthen and promote Start360’s brand, was increased through the acquisition of new promotional material alongside a planned events calendar and a commitment to improve the Communications strategy.

3. People and Innovation

Achievements and performance toward ‘People and Innovation’ in 2022-23 were as follows:

- To ensure all new staff are effectively inducted into the organisation and staff learning and development needs are regularly assessed a revised induction process was devised and proposed whilst discussions were had around a learning and development post and resources to be considered for 23/24.
- A new training programme was devised to accompany the new Client Record Management system to ensure staff have the skills to make effective use of technology.
- The organisation’s current volunteer policy and action plan were reviewed, and resourcing was explored to increase the volunteer offer provided moving forward.

4. Finance and Resources

Achievements and performance toward 'Finance and Resources' in 2022-23 were as follows:

- The asset register for the organisation was overhauled and a full audit was carried out across the staff teams to ensure the organisation has the appropriate digital equipment, communication hardware and software to support the achievement of the organisation's mission.
- An estate management action plan was put into place to assess and ensure Start360 has the premises and physical resources required to support operations and considered in line with internal policy frameworks.
- The organisation worked to ensure financial resources are effectively planned, managed, audited, invested and reported on by reviewing financial processes in use and by robustly reviewing financial resources through the Strategic Leadership Team, Audit and Risk Committee and the Board.

Financial review

The results for the year are set out in detail on pages 14 to 33. The charitable company returned net income for the year of £292,076 (2022 – £305,979).

At 31 March 2023, the total funds of the charity amounted to £1,706,482 (2022 - £1,414,406) comprising restricted funds of £103,833 (2022 - £52,384) and unrestricted funds of £1,602,649 (2022 - £1,362,022).

Reserves Policy

Unrestricted funds are considered to be essential to provide sufficient funds to cover any unforeseen costs which may arise, and to fulfil the legal obligations of the charity in the event that current levels of income are not maintained. Unrestricted funds are needed to:

- Meet contractual liabilities should the charity have to close. This includes redundancy pay, amounts due to creditors and commitments under leases.
- To meet unexpected costs like break down of essential office machinery; staff cover in the event of illness, maternity leave, parental leave; and legal costs defending the charity's interest.
- To replace equipment as it wears out.
- To ensure that the charity can continue to provide a stable and quality service to those who need it. Within this context to minimise recruitment, staff training, staff induction and marketing costs by avoiding the need for redundancies caused by financial crisis.
- To provide working capital when funding is paid in arrears and place the charity in a position where it could bid for funding which can be paid up to 12 months in arrears.

Start360's reserve policy is to aim to hold reserves equivalent to 6-month staff costs and 6 month running costs including an estimate of redundancy and professional fees. This figure is to be reviewed on a quarterly basis and based on previous 6 months costs to ensure it remains accurate and relevant within Start360's overall financial situation.

Designated Funds

In summary, at 31 March 2023, the designated funds were as follows:

Designated Fund	Amount	Notes
Central Admin Support	£37,500	This designation will allow for the provision of admin support to address critical need and shortfall where most required across the organisation.
Business Development	£37,500	This will allow the organisation to ensure continued business development and exploration into the identification, generation and availability of new and additional income opportunities and streams.
Communications	£60,000	This designation is for the development of the communications strategy through the appointment of dedicated comms personnel alongside external comms guidance and expertise.
Volunteer Development	£60,000	This designation is to support and enhance the volunteer offering by covering additional delivery costs as necessary. Where possible it is envisaged, it will sustain the delivery of the volunteer offer if required.
Relocation and refurbishment	£200,000	This designation is to cover property costs including any relocation or refurbishment costs as and when required.
GRIT	£3,943	This relates to the remainder of funds which were designated to facilitate the continuation and promotion of the legacy of the GRIT service and cover any associated costs.
IT	£100,000	This designation is for consistent IT upgrades/maintenance ensuring devices in operation across the organisation and the client system remain fit for purpose.
HR	£270,025	This designation is for general HR matters including a provision for redundancy costs relating to the uncertainty of contracts in the current climate and potential redundancy costs.

Risk management

The trustees have conducted a review of the major risks to which the charity is exposed and systems have been established to mitigate those risks. Significant external risks in relation to funding have led to the development of a strategic plan, which will allow for the diversification of funding and activities. Internal risks are minimised by the implementation of procedures for authorisation of all transactions and projects and to ensure consistent quality of delivery for all operational aspects of the charity. These procedures are periodically reviewed to ensure that they still meet the needs of the charity.

COVID-19 Impact/Actions

Service Delivery

During the year, the organisation worked to consolidate the learning from the response to the lockdown measures caused by the COVID-19 outbreak. Blended working became embedded into service delivery practice and work began on the consultation of a staff-led blended working policy. Start360 ensured strict adherence to Governmental direction maintaining a COVID-19 action plan/risk assessment in alignment with the easing of certain restrictions. Close links were maintained with all funders and satisfaction with service delivery was paramount.

Financial Impact

There has been no substantial financial impact regarding COVID-19 affecting the funding of services yet, however strict financial monitoring remains in place, and long-term effects of COVID-19 on the funding environment are monitored.

Plans for Future Periods

Priority Areas for 2023-24

Service Users and Stakeholders

- Service User Engagement.
- Build strong relationships with decision-makers and those who can influence decision-makers.
- Appropriately evidence and demonstrate the organisation is trauma informed and trauma responsive.

Processes & Operations

- Regularly review the governance of the organisation and develop, implement, and review a governance improvement plan.
- Effectively manage risk and compliance.
- Analyse information provided by Start360's clients and continue to develop how Start360 measures and reports on the impact of its work.
- Ensure that Start360 can effectively utilise technology to meet business need.

People and Innovation

- Staff are provided the essential training to deliver safe and effective services.
- Review and implement a volunteer strategy. To review and enhance the induction and probation processes.

Finance & Resources

- Develop an Income Generation strategy to support the sustainability of the organisation.
- Ensure financial resources are effectively planned, managed, audited, invested, and reported on.
- Develop a process to utilise reserves to meet business need.

Structure, governance and management

Start360 is a company limited by guarantee and does not have a share capital. It is governed by its Memorandum and Articles of Association and the liability of each member is limited to an amount not exceeding £1.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr G Walls	
Ms K Higgins	
Mr N Hutchinson	
Ms P Logue	
Mr J Rogan	(Resigned 23 February 2023)
Ms P Browne	
Mr A Clarke	
Ms K Gilliland	(Resigned 13 June 2023)
Ms Y Cowan	
Dr G Neill	(Appointed 1 November 2022)
Mr G Milling	(Appointed 2 November 2022)

The charity is administered by the board of trustees. Trustees are sought according to the need to fill skills or diversity gaps. Suitable candidates are nominated by current board members, and are then appointed through joint agreement from the full board of trustees. Induction and training events are organised according to need.

The Senior Leadership Team (SLT) is responsible for the day to day running of the charity, led by the Chief Executive.

It is with a heavy heart that we say goodbye to our CEO Anne-Marie McClure in the 2023 financial year, as she retires. Anne-Marie has been with the organisation from 1993 and has navigated and grown Start360 to the organisation it is today. With an average of 80+ staff over 2021-2022, 8 office locations and delivering 27 services across Northern Ireland in areas of Health, Justice, and Employability. Working with young people, families, and vulnerable adults. Rebranding the organisation from Opportunity Youth to Start360 back in April 2014. Anne-Marie also received an MBE in her tenure as CEO of Start360.

Our mission statement is ‘Change Starts Here’ which has never been more prevalent now as we embark on our next chapter of Start360 journey. We are delighted to have appointed Danny McQuillan who will pick up the CEO role. Danny has a wealth of experience in the sector and services we provide. Danny comes to Start360 after previously serving as CEO of Extern and Positive Life. Danny also held senior positions in The Alzheimers Society and The MS Society NI.

Statement of Trustees' responsibilities

The trustees, who are also the directors of Start360 Ltd for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;

- observe the methods and principles in the Charities SORP;

- make judgements and estimates that are reasonable and prudent;

- state whether applicable UK Accounting Standards have been followed, subject to any material 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 adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Auditor

In accordance with the company's articles, a resolution proposing that GMcG BELFAST be reappointed as auditor of the company will be put at a General Meeting.

Small companies exemption

In preparing this report, the directors have taken advantage of the small companies exemption provided by section 415A of the Companies Act 2006.

Disclosure of information to auditor

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The Trustees' report was approved by the Board of Trustees.

....

Mr A Clarke
Trustee

Dated: 14.11.23

START360 LTD

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF START360 LTD

Opinion

We have audited the financial statements of Start360 Ltd (the 'charity') for the year ended 31 March 2023 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

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Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the Trustees' report for the financial year for which the financial statements are prepared, which includes the directors' report prepared for the purposes of company law, is consistent with the financial statements; and
- the directors' report included within the Trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the Trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees' report and from the requirement to prepare a strategic report.

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START360 LTD

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF START360 LTD

Responsibilities of trustees

As explained more fully in the statement of Trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

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Extent to which the audit was considered capable of detecting irregularities, including fraud

We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and then design and perform audit procedures responsive to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

In identifying and assessing potential risks of material misstatement in respect of irregularities, including fraud and non-compliances with laws and regulations, we considered the following:

- The nature of the industry and sector, control environment and business performance, including the company's remuneration policies for directors, bonus levels and performance targets, if any;
- Results of our enquiries of management about their own identification and assessment of the risks of irregularities;
- Any matters we identified having obtained and reviewed the company's documentation of their policies and procedures relating to:
    - Identifying, evaluating and complying with laws and regulations and whether they were aware of any instance of non-compliance;
    - Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud; and
    - The internal controls established to mitigate risks of fraud or non-compliance with laws and regulations;
- The matters discussed among the audit engagement team regarding how and where fraud might occur in the financial statements and potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the company for fraud and identified the greatest potential for fraud in income recognition. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory frameworks that the company operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included the Companies Act 2006, and local tax legislation.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental to the company's ability to operate or to avoid a material penalty.

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Audit response to risks identified

Our procedures to respond to the risks identified included the following:

- Reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- Enquiring of management concerning actual and potential litigation and claims;
- Performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- Reading minutes of meetings of those charged with governance and reviewing correspondence with tax authorities; and
- In addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. In addition, as with any audit, there remains a higher risk of non-detection of irregularities, as they may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

A further description of our responsibilities is available on the Financial Reporting Council's website at: https://www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

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GMcG
CHARTERED ACCOUNTANTS

START360 LTD

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF START360 LTD

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company’s members as a body, for our audit work, for this report, or for the opinions we have formed.

Mr Nigel Moore FCA (Senior Statutory Auditor)
for and on behalf of GMcG BELFAST

14 November 2023

Chartered Accountants
Statutory Auditor

Chartered Accountants & Statutory Auditor
Alfred House
19 Alfred Street
Belfast
BT2 8EQ

START360 LTD

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Income from:							
Donations and legacies	3	11,825	75,000	86,825	8,840	-	8,840
Charitable activities	4	255,785	2,977,886	3,233,671	237,690	2,946,757	3,184,447
Other trading activities:							
Fundraising	5	6,767	1,167	7,934	4,863	-	4,863
Investments	6	33,258	-	33,258	1,456	-	1,456
Total income		307,635	3,054,053	3,361,688	252,849	2,946,757	3,199,606
Expenditure on:							
Raising funds	7	801	-	801	625	-	625
Charitable activities	8	231,420	2,837,391	3,068,811	218,423	2,674,579	2,893,002
Total expenditure		232,221	2,837,391	3,069,612	219,048	2,674,579	2,893,627
Net incoming resources before transfers		75,414	216,662	292,076	33,801	272,178	305,979
Gross transfers between funds		165,213	(165,213)	-	280,602	(280,602)	-
Net income for the year/ Net movement in funds		240,627	51,449	292,076	314,403	(8,424)	305,979
Fund balances at 1 April 2022		1,362,022	52,384	1,414,406	1,047,619	60,808	1,108,427
Fund balances at 31 March 2023		1,602,649	103,833	1,706,482	1,362,022	52,384	1,414,406

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

START360 LTD

BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023 £	2023 £	2022 £	2022 £
Fixed assets					
Tangible assets	13		140,570		178,417
Current assets					
Debtors	14	194,876		207,196	
Cash at bank and in hand		1,690,890		1,381,188	
		1,885,766		1,588,384	
Creditors: amounts falling due within one year	15	(319,854)		(352,395)	
Net current assets			1,565,912		1,235,989
Total assets less current liabilities			1,706,482		1,414,406
Income funds					
Restricted funds	18		103,833		52,384
Unrestricted funds					
Designated funds	19	768,968		798,943	
General unrestricted funds		833,681		563,079	
			1,602,649		1,362,022
			1,706,482		1,414,406

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 14.11.2023

....

Mr A Clarke
Trustee

Company registration number NI033207

START360 LTD

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	2023 £	2023 £	2022 £	2022 £
Cash flows from operating activities					
Cash generated from operations	**28**		277,685		369,093
Investing activities					
Purchase of tangible fixed assets		(1,241)		(3,599)	
Investment income received		33,258		1,456	
Net cash generated from/(used in) investing activities			32,017		(2,143)
Net cash used in financing activities			-		-
Net increase in cash and cash equivalents			309,702		366,950
Cash and cash equivalents at beginning of year			1,381,188		1,014,238
Cash and cash equivalents at end of year			1,690,890		1,381,188

1 Accounting policies

Charity information

Start360 Ltd is a private company limited by guarantee incorporated in Northern Ireland. The registered office is 6-10 William Street, Belfast, BT1 1PR.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's articles of association, the Companies Act 2006 and "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 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1 Accounting policies (Continued)

1.5 Expenditure

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

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Support costs are those costs incurred directly in support of expenditure on the objects of the company and include project management. Governance costs are those incurred in connection with administration of the company and compliance with constitutional and statutory requirements.

Charitable activities and Governance costs are costs incurred on the company's educational operations, including support costs and costs relating to the governance of the company apportioned to charitable activities.

All expenditure is inclusive of irrecoverable VAT.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold improvements	depreciated over the term of the lease
Fixtures and fittings	25% per annum straight line
Computers	25% per annum straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1 Accounting policies (Continued)

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 ‘Basic Financial Instruments’ and Section 12 ‘Other Financial Instruments Issues’ of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee’s services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Critical judgements

Restricted and unrestricted funds
Judgements are made in relation to allocation of income and expenditure to restricted and unrestricted funds. The directors consider it appropriate to allocate these funds based on interpretation of the terms of grants and donations received. The charity is able to generate a surplus on some of the projects that are funded by income that the trustees consider to be restricted. Any surplus earned on such projects is transferred to unrestricted funds when the relevant services have been delivered in full and the trustees are satisfied that no amounts will become repayable.

Key sources of estimation uncertainty

Fixed assets
The annual depreciation charge on fixed assets depends primarily on the estimated lives of each type of asset and estimates of residual values. The directors regularly review these asset lives and change them as necessary to reflect current thinking on remaining lives in light of prospective economic utilisation and physical condition of the assets concerned. Changes in asset lives can have a significant impact on depreciation and amortisation charges for the period. Detail of the useful lives is included in the accounting policies.

Debtors
Short term debtors are measured at transaction price, less any impairment. Impairment of such debtors involves some estimation uncertainty.

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds
	2023	2023	2023	2022
	£	£	£	£
Donations and gifts	11,825	75,000	86,825	8,840

4 Charitable activities

	Health 2023	Employability 2023	Justice 2023	Core Support 2023	Total 2023	Total 2022
	£	£	£	£	£	£
Performance related grants	2,513,470	282,468	283,326	71,043	3,150,307	3,281,364
Less: deferred income	(44,672)	-	128,036	-	83,364	(96,917)
	2,468,798	282,468	411,362	71,043	3,233,671	3,184,447
Analysis by fund						
Unrestricted funds	-	78,351	115,494	61,940	255,785	237,690
Restricted funds	2,468,798	204,117	295,868	9,103	2,977,886	2,946,757
	2,468,798	282,468	411,362	71,043	3,233,671	3,184,447
For the year ended 31 March 2022						
Unrestricted funds	-	75,381	110,778	51,531		237,690
Restricted funds	2,293,427	453,818	157,000	42,512		2,946,757
	2,293,427	529,199	267,778	94,043		3,184,447
Performance related grants						
Public Health Agency - Health	1,551,117	-	-	-	1,551,117	1,389,554
Employability	-	78,351	-	-	78,351	75,381
Probation Board for Northern Ireland	-	-	142,000	-	142,000	157,000
ASCERT	253,090	-	-	-	253,090	245,266
Department of Justice	-	-	50,016	-	50,016	45,300
Futures Project	-	-	-	-	-	245,863
AD:EPT	626,041	-	-	-	626,041	593,000
Switch onto Employment	-	204,117	-	-	204,117	190,620
Prison Arts	-	-	37,739	-	37,739	65,478
Other	83,222	-	53,571	71,043	207,836	273,902
	2,513,470	282,468	283,326	71,043	3,150,307	3,281,364

5 Other trading activities: Fundraising

	Unrestricted funds	Restricted funds	Total	Unrestricted funds
	2023	2023	2023	2022
	£	£	£	£
Other generated income	6,767	1,167	7,934	4,863

6 Investments

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Interest receivable	33,258	1,456

7 Raising funds

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Fundraising and publicity		
Other fundraising costs	801	625
	801	625

8 Charitable activities

	Health 2023	Employability 2023	Justice 2023	Core Support 2023	Total 2023	Total 2022
	£	£	£	£	£	£
Staff costs	1,555,741	216,317	287,862	3,398	2,063,318	1,986,936
Depreciation and impairment	188	830	-	30,253	31,271	41,683
Other costs	353,620	29,900	84,415	-	467,935	405,096
	1,909,549	247,047	372,277	33,651	2,562,524	2,433,715
Share of support costs (see note 9)	419,804	34,138	29,872	14,973	498,787	453,087
Share of governance costs (see note 9)	-	-	-	7,500	7,500	6,200
	2,329,353	281,185	402,149	56,124	3,068,811	2,893,002
Analysis by fund						
Unrestricted funds	-	76,459	105,681	49,280	231,420	218,423
Restricted funds	2,329,353	204,726	296,468	6,844	2,837,391	2,674,579
	2,329,353	281,185	402,149	56,124	3,068,811	2,893,002
For the year ended 31 March 2022						
Unrestricted funds	-	67,096	110,152	41,175		218,423
Restricted funds	2,039,606	445,887	157,000	32,086		2,674,579
	2,039,606	512,983	267,152	73,261		2,893,002

9 Support costs

	Support costs	Governance costs	2023	2022
	£	£	£	£
Staff costs	420,694	-	420,694	387,160
Depreciation	7,818	-	7,818	10,421
Other costs	70,275	-	70,275	55,506
Audit fees	-	7,500	7,500	6,200
	498,787	7,500	506,287	459,287
Analysed between				
Charitable activities	498,787	7,500	506,287	459,287

Governance costs includes payments to the auditors of £6,138 (2022 - £5,580) for audit fees.

10 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

11 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Administration and finance	8	9
Management	4	4
Direct delivery	69	68
Total	81	81

Employment costs	**2023 £**	**2022 £**
Wages and salaries	2,202,878	2,100,566
Social security costs	200,092	202,212
Other pension costs	81,042	71,318
	2,484,012	2,374,096

The charity considers its management team, made up of 5 members of staff, to represent the Key Management Personnel. Total remuneration payable to key management personnel during the year was £289,809.

There were no employees whose annual remuneration was more than £60,000.

12 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxationof Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

13 Tangible fixed assets

	Leasehold improvements	Fixtures and fittings	Computers	Total
	£	£	£	£
Cost				
At 1 April 2022	176,809	124,524	288,392	589,725
Additions	-	-	1,241	1,241
At 31 March 2023	176,809	124,524	289,633	590,966
Depreciation and impairment				
At 1 April 2022	83,535	121,978	205,794	411,307
Depreciation charged in the year	18,349	2,546	18,194	39,089
At 31 March 2023	101,884	124,524	223,988	450,396
Carrying amount				
At 31 March 2023	74,925	-	65,645	140,570
At 31 March 2022	93,274	2,546	82,597	178,417

14 Debtors

	2023	2022
Amounts falling due within one year:	£	£
Trade debtors	92,352	153,999
Prepayments and accrued income	102,524	53,197
	194,876	207,196

15 Creditors: amounts falling due within one year

		2023	2022
	Notes	£	£
Other taxation and social security		43,985	39,298
Deferred income	**16**	83,391	168,234
Trade creditors		50,776	30,443
Other creditors		12,892	9,993
Accruals and deferred income		128,810	104,427
		319,854	352,395

16 Deferred income

	2023	2022
	£	£
Other deferred income	83,391	168,234

Deferred income is included in the financial statements as follows:

	2023	2022
	£	£
Deferred income is included within:		
Current liabilities	83,391	168,234
Movements in the year:		
Deferred income at 1 April 2022	168,234	71,317
Released from previous periods	(141,614)	(32,795)
Resources deferred in the year	56,771	129,712
Deferred income at 31 March 2023	83,391	168,234

17 Retirement benefit schemes

Defined contribution schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £81,042 (2022 - £71,318).

18 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

		Movement in funds				Movement in funds			
	Balance at 1 April 2021	Incoming resources	Resources expended	Transfers	Balance at 1 April 2022	Incoming resources	Resources expended	Transfers	Balance at 31 March 2023
	£	£	£	£	£	£	£	£	£
ASCERT	-	261,021	(243,028)	(17,993)	-	253,090	(253,090)	-	-
Thrive	-	-	-	-	-	153,868	(153,868)	-	-
AD:EPT	-	593,000	(593,000)	-	-	626,041	(626,041)	-	-
PHA	36,283	1,389,554	(1,153,726)	(241,783)	30,328	1,506,445	(1,367,000)	(140,940)	28,833
Switch on Employment	-	190,620	(180,219)	(10,401)	-	204,684	(204,684)	-	-
Co-Operation Ireland	-	17,336	(17,336)	-	-	-	(41)	41	-
Princes Trust	-	37,482	(37,482)	-	-	25,497	(25,497)	-	-
Futures	24,525	245,863	(248,332)	-	22,056	-	-	(22,056)	-
Education Authority	-	24,137	(24,137)	-	-	3,714	(3,714)	-	-
COVID Funding	-	3,000	-	(3,000)	-	-	-	-	-
RDV Project	-	12,370	(12,370)	-	-	57,726	(57,726)	-	-
PBNI	-	157,000	(157,000)	-	-	142,600	(142,600)	-	-
Small projects	-	15,374	(7,949)	(7,425)	-	5,388	(3,130)	(2,258)	-
Hagan Homes	-	-	-	-	-	75,000	-	-	75,000
	60,808	2,946,757	(2,674,579)	(280,602)	52,384	3,054,053	(2,837,391)	(165,213)	103,833

See notes 24-27 for explanatory notes to the funds.

19 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Balance at 1 April 2021	Resources expended	Balance at 1 April 2022	Resources expended	Transfers	Balance at 31 March 2023
	£	£	£	£	£	£
Property costs	200,000	-	200,000	-	-	200,000
Fundraiser	75,000	-	75,000	-	(75,000)	-
Communications	60,000	-	60,000	-	-	60,000
Research and development	60,000	-	60,000	-	(60,000)	-
Information technology	100,000	-	100,000	-	-	100,000
GRIT	5,330	(1,387)	3,943	-	-	3,943
Human resources	300,000	-	300,000	(29,975)	-	270,025
Central admin support	-	-	-	-	37,500	37,500
Business development	-	-	-	-	37,500	37,500
Volunteer development	-	-	-	-	60,000	60,000
	800,330	(1,387)	798,943	(29,975)	-	768,968

See note 24 for explanatory notes to the funds.

20 Analysis of net assets between funds

	Unrestricted funds 2023	Restricted funds 2023	Total 2023	Unrestricted funds 2022	Restricted funds 2022	Total 2022
	£	£	£	£	£	£
Fund balances at 31 March 2023 are represented by:						
Tangible assets	140,570	-	140,570	178,417	-	178,417
Current assets/(liabilities)	1,462,079	103,833	1,565,912	1,183,605	52,384	1,235,989
	1,602,649	103,833	1,706,482	1,362,022	52,384	1,414,406

21 Financial commitments, guarantees and contingent liabilities

A portion of grants received may become repayable if the company fails to comply with the terms of letter of offer.

22 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2023	2022
	£	£
Within one year	58,811	65,331
Between two and five years	154,384	208,811
In over five years	-	4,384
	213,195	278,526

23 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

24 Explanatory notes to the funds

Unrestricted Funds

General Reserves

This fund includes all core funding that the charity receives and is expendable at the discretion of the directors for the general purposes of the charity. In addition, funds may be held in order to finance capital investment and working capital.

Designated Funds

Property Costs - £200,000 has been designated as part of the relocation/refurbishment strategy to cover property costs as and when required.

Communications - £60,000 has been designated towards the development of the communications strategy through the appointment of dedicated comms personnel alongside external comms guidance and expertise.

GRIT - this relates to the remainder of funds that were designated to facilitate the continuation and promotion of the legacy of the GRIT service and cover any associated costs.

I.T - £100,000 has been designated for consistent IT upgrades/maintenance ensuring devices in operation across the organisation and the client system remain fit for purpose. Additionally, includes designation for resources for the organisation to become cloud based.

H.R - £270,025 has been designated for HR matters. Additionally, includes designation around the uncertainty of contracts in the current climate and potential redundancy costs etc.

Central admin support - £37,500 has been designated to allow for the provision of admin support to address critical need and shortfall where most required across the organisation.

Business development - £37,500 has been designated to ensure continued business development and exploration into the identification, generation and availability of income generation opportunities and streams.

Volunteer development - £60,000 has been designated to support and enhance volunteer offering by covering additional delivery costs as necessary. Where possible it is envisaged it will sustain the delivery of the volunteer offer if required.

25 Explanatory notes to the funds (continued)

Restricted Funds

AD:EPT
AD:EPT is a service provided by Start360 funded by the South Eastern Health and Social Care Trust and is delivered in partnership with the Trust and the Northern Ireland Prison Service. AD:EPT is a comprehensive substance misuse service providing a multi component model of delivery. It offers a range of services to people in custody who have problems associated with the misuse of substances.

Education Authority
The Education Authority (EA) provides funds through the Thematic Infrastructure grant programme. These funds have supported infrastructure to ensure Start360 can develop and implement adequate monitoring and reporting mechanisms for management and control and ensure delivery staff have the necessary skills, and knowledge to deliver quality services.

ESF - Switch Onto Employment (SOE)
SOE is an intensive 12 week programme designed to help those involved achieve their essential skills in English, Maths and ICT funded through ESF. In addition to these subjects they work towards gaining OCN qualifications in Employability and Personal Development. Like everywhere else, youth unemployment is a massive issue in Northern Ireland. By gaining valuable experience, developing new skills and re-examining their aspirations, Start360 attempts to provide a better platform for these young people to discover a valuable direction in life. For some young people the future is an achievement not a gift.

PBNI
The ENGAGE Women’s Service is funded by the PBNI. This service works with females who are within the criminal justice system, either in the community or within prison. The service’s main aim is to re-engage women with their community, through mentoring support and group work.

The PBNI Protect Life service is funded by the PBNI. This service works with vulnerable young people who present with issues around problem behaviour, self-harm and suicidal ideation. Crisis mentoring is provided to meet the individual needs of vulnerable young people in order to build confidence and increase skills.

RDV Project
RDV is funded by the Royal British Legion. This project provides throughcare support to ex-service personnel who present with drug/alcohol issues and are currently in prison due to return to their community.

Prince's Trust
The service provides counselling services to Prince’s Trust programme participants on a need’s basis including bespoke counselling sessions to individuals and group sessions where appropriate. In addition, the service leads on the promotion of emotional and mental wellbeing services for young people across The Prince’s Trust Northern Ireland. The service also has the knowledge and capacity to be able to signpost programme participants to relevant organisation who can assist individuals with their emotional and mental wellbeing.

26 Explanatory notes to the funds (continued)

PHA
Funding from PHA covers a number of services:

a) DAISY - Youth Treatment Service
DAISY (Youth Treatment Service) is delivered in partnership between ASCERT and Start360, and funded by the Public Health Agency. It provides person-centered programmes for young people and young adults to help reduce the harm caused by their substance misuse. The service offers direct work with the young person through therapeutic mentoring, individual counselling, therapeutic group work and therapeutic play work. Also, DAISY works with the whole family through one to one parent/carer support and systemic family interventions. The service operates in Belfast, South Eastern, Northern and Western Health and Social Care Trust areas.

b) Targeted Life Skills Service
The Targeted Life Skills Service is for young people aged 11-21 years, who are deemed at risk of misusing drugs and/or alcohol. The service delivers a bespoke life skills & harm reduction programme, based on the needs of the group. These skills based education programmes are expected to positively influence a person's ability to adopt safer behaviours. Start360 delivers this service in the Northern (in partnership with ASCERT) and Southern Health & Social Care Trust areas. The programme is normally delivered over 4 – 8 sessions. The courses are interactive and designed to cater the needs of all young people, taking into account their age and learning ability.

c) YES (Youth Engagement Service)
Funded by the Public Health Agency, YES is a drop-in centre and social space for people aged 15-25, with a focus on promoting positive health and lifestyle choices. Offering information, advice and support on a range of issues including emotional health and well-being, relationships, confidence and self esteem, and drugs and alcohol. It is also a space for people to come and socialise, while at the same time finding assistance on wider issues including employment support and signposting to other services.

d) Protect Life
Start360 delivers Protect Life in three regions: Southern Health and Social Care Trust, South and East Trust and Belfast Trust Areas. Protect Life provides mentoring support for young people who are at risk of Suicide or Self Harm to help them address their specific issues.

e*) Connections*
Connections is the development and delivery of an integrated education and prevention plan to raise awareness of the impact of drugs and alcohol locally, under the direction of the PHA and DACTs. Start360 delivers this service in the Northern and Southern Trust areas.

Connections will:
- Support existing and develop new initiatives that address alcohol and drug related harm in urban and rural areas, including inter-agency/cross partnership working with relevant partners, including Policing and Community Safety Partnerships.
- Ensure that the Drug and Alcohol Monitoring Information System (DAMIS) is promoted and supported and that the Local Drugs and Alcohol and Community Incident Protocol1 is operated effectively when required.
- Advocate and promote adherence to existing legislation concerning regulation.
- Build capacity for those working and volunteering in the community sector to ensure that they have access to relevant information/resources on alcohol and drugs and that they can then provide information, support and signposting to those affected by substance misuse in their communities.
- Use local media and social media, along with PHA, service provider and partner websites to raise awareness of local alcohol and drug services, issues or concerns.
- Participate in the roll out of regional initiatives/pieces of work with the other local Community Alcohol and Drugs Information and Networking Services.
- Build on, or establish, links with existing local and community infrastructures.

27 Explanatory notes to the funds (continued)

f) Voices (Hidden Harm Service)
Voices are therapeutic services for children, young people and families affected by parental substance misuse.

- Funded by the Public Health Agency and delivered in the Northern and Western Trust areas.
- Provides support for children and young people of substance misusing parents/adults.
- Supports the whole family unit.
- Works directly with the child or young person through therapeutic mentoring, individual counselling, group-therapy, play-therapy and systemic family intervention.
- Offers support to the substance misusing parent/adult, including brief one to one support, group therapy, and support to access and engage with local addiction specialist services.

g) Lads to Dads
Lads to Dads is an accredited group work programme that provides young fathers/fathers to be within the Belfast and Northern Health and Social Care Trust with support in a variety of areas of fatherhood.

h) NIADA
The Northern Ireland Alcohol and Drugs Alliance (NIADA) is funded by the PHA to:

- Allow the PHA to more effectively engage with voluntary and community service providers within the drug and alcohol sector.
- Build greater connections and coherence between agencies and service providers in the third sector.
- Develop strategic momentum in the delivery of shared strategic goals along with the statutory sector.
- Support the development of co-production and design in the delivery of drug and alcohol services.
- Increase the capacity of the third sector within a community development approach.

<u>Small Grants</u>
Small grants incorporate various sources of income from different grant opportunites. These include:

- Grant funding from the PHA to cover service delivery in terms of training and development of staff/ service users.
- Grant funding for staff training/development to deliver new interventions to service users within a particular service.
- Grant funding to deliver specific project based activites to enhance/provide additionality in line with existing services.
- Grant funding from the Trust to secure support against additional costs incurred during the COVID-19 pandemic.

<u>Hagan Homes</u>
This was a donation received to be used towards a Volunteer Development service project. This project commenced in August 2023 with the employment of Start360's first full-time Volunteer Co-ordinator. This vital role will enable the charity to support individuals with experience of the criminal justice system, mental health issues, or substance misuse, to find increased stability in their lives through new volunteering opportunities.

<u>Transfer between Funds</u>
During the year ended 31 March 2023 transfers were made from restricted funds to unrestricted funds where all restricted monies had been expended towards the intended purposes. The charity is able to generate a surplus on some of the projects that are funded by income that the trustees consider to be restricted. Any surplus earned on such projects is transferred to unrestricted funds when the relevant services have been delivered in full and the trustees are satisfied that no amounts will become repayable.

28 Cash generated from operations

	2023	2022
	£	£
Surplus for the year	292,076	305,979
Adjustments for:		
Investment income recognised in statement of financial activities	(33,258)	(1,456)
Depreciation and impairment of tangible fixed assets	39,089	52,104
Movements in working capital:		
Decrease/(increase) in debtors	12,320	(54,197)
Increase/(decrease) in creditors	52,301	(30,254)
(Decrease)/increase in deferred income	(84,843)	96,917
Cash generated from operations	277,685	369,093

29 Analysis of changes in net funds

The charity had no debt during the year.