

**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

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<b>Trustees</b>	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)
<b>Secretary</b>	Ms P Logue	
<b>Charity number</b>	NIC105848	
<b>Company number</b>	NI033207	
<b>Registered office</b>	6-10 William Street Belfast BT1 1PR	
<b>Auditor</b>	GMcG BELFAST Chartered Accountants & Statutory Auditor Alfred House 19 Alfred Street Belfast BT2 8EQ	
<b>Bankers</b>	Santander Bridle Road Bootle Merseyside L30 4GB	
<b>Solicitors</b>	Edwards & Co 28 Hill Street Belfast BT1 2LA	
	A&L Goodbody Northern Ireland 42-46 Fountain Street Belfast BT1 5EF	

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# START360 LTD

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# **START360 LTD**

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)**

### **FOR THE YEAR ENDED 31 MARCH 2023**

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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.

# START360 LTD

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

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### 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.

# START360 LTD

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

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### 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.

## START360 LTD

### TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

#### 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.

# **START360 LTD**

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023**

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### **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.



## START360 LTD

### TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

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#### 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.

## START360 LTD

### TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

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#### 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.

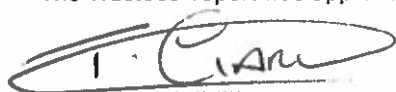
#### Small companies exemption

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.

## 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.

## 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.

## 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.

## 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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## 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 £
<b><u>Income from:</u></b>							
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
<b>Total income</b>		<b>307,635</b>	<b>3,054,053</b>	<b>3,361,688</b>	<b>252,849</b>	<b>2,946,757</b>	<b>3,199,606</b>
<b><u>Expenditure on:</u></b>							
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
<b>Total expenditure</b>		<b>232,221</b>	<b>2,837,391</b>	<b>3,069,612</b>	<b>219,048</b>	<b>2,674,579</b>	<b>2,893,627</b>
<b>Net incoming resources before transfers</b>		<b>75,414</b>	<b>216,662</b>	<b>292,076</b>	<b>33,801</b>	<b>272,178</b>	<b>305,979</b>
Gross transfers between funds		165,213	(165,213)	-	280,602	(280,602)	-
<b>Net income for the year/ Net movement in funds</b>		<b>240,627</b>	<b>51,449</b>	<b>292,076</b>	<b>314,403</b>	<b>(8,424)</b>	<b>305,979</b>
Fund balances at 1 April 2022		1,362,022	52,384	1,414,406	1,047,619	60,808	1,108,427
<b>Fund balances at 31 March 2023</b>		<b>1,602,649</b>	<b>103,833</b>	<b>1,706,482</b>	<b>1,362,022</b>	<b>52,384</b>	<b>1,414,406</b>

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 £	£	2022 £	£
<b>Fixed assets</b>					
Tangible assets	13		140,570		178,417
<b>Current assets</b>					
Debtors	14	194,876		207,196	
Cash at bank and in hand		1,690,890		1,381,188	
		1,885,766		1,588,384	
<b>Creditors: amounts falling due within one year</b>	15	(319,854)		(352,395)	
Net current assets			1,565,912		1,235,989
<b>Total assets less current liabilities</b>			1,706,482		1,414,406
<b>Income funds</b>					
Restricted funds	18		103,833		52,384
<u>Unrestricted funds</u>					
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**

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	Notes	2023 £	£	2022 £	£
<b>Cash flows from operating activities</b>					
Cash generated from operations	28		277,685		369,093
<b>Investing activities</b>					
Purchase of tangible fixed assets		(1,241)		(3,599)	
Investment income received		33,258		1,456	
<b>Net cash generated from/(used in) investing activities</b>			32,017		(2,143)
<b>Net cash used in financing activities</b>			-		-
<b>Net increase in cash and cash equivalents</b>			309,702		366,950
Cash and cash equivalents at beginning of year			1,381,188		1,014,238
<b>Cash and cash equivalents at end of year</b>			1,690,890		1,381,188

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# START360 LTD

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

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### 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.

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2023**

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**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).

# START360 LTD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

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#### 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.

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 MARCH 2023****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

# START360 LTD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

#### 4 Charitable activities

	Health	Employability	Justice	Core Support	Total 2023	Total 2022
	2023	2023	2023	2023		
	£	£	£	£	£	£
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)
	<u>2,468,798</u>	<u>282,468</u>	<u>411,362</u>	<u>71,043</u>	<u>3,233,671</u>	<u>3,184,447</u>
Analysis by fund						
Unrestricted funds	-	78,351	115,494	61,940	255,785	237,690
Restricted funds	<u>2,468,798</u>	<u>204,117</u>	<u>295,868</u>	<u>9,103</u>	<u>2,977,886</u>	<u>2,946,757</u>
	<u>2,468,798</u>	<u>282,468</u>	<u>411,362</u>	<u>71,043</u>	<u>3,233,671</u>	<u>3,184,447</u>
<b>For the year ended 31 March 2022</b>						
Unrestricted funds	-	75,381	110,778	51,531		237,690
Restricted funds	<u>2,293,427</u>	<u>453,818</u>	<u>157,000</u>	<u>42,512</u>		<u>2,946,757</u>
	<u>2,293,427</u>	<u>529,199</u>	<u>267,778</u>	<u>94,043</u>		<u>3,184,447</u>
<b>Performance related grants</b>						
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
	<u>2,513,470</u>	<u>282,468</u>	<u>283,326</u>	<u>71,043</u>	<u>3,150,307</u>	<u>3,281,364</u>



# START360 LTD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

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### 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
	<u>6,767</u>	<u>1,167</u>	<u>7,934</u>	<u>4,863</u>

### 6 Investments

	Unrestricted funds	Unrestricted funds
	2023 £	2022 £
Interest receivable	33,258	1,456
	<u>33,258</u>	<u>1,456</u>

### 7 Raising funds

	Unrestricted funds	Unrestricted funds
	2023 £	2022 £
<u>Fundraising and publicity</u>		
Other fundraising costs	801	625
	<u>801</u>	<u>625</u>

# START360 LTD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

### 8 Charitable activities

	Health	Employability	Justice	Core Support	Total 2023	Total 2022
	2023 £	2023 £	2023 £	2023 £	£	£
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
	<u>1,909,549</u>	<u>247,047</u>	<u>372,277</u>	<u>33,651</u>	<u>2,562,524</u>	<u>2,433,715</u>
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
	<u>2,329,353</u>	<u>281,185</u>	<u>402,149</u>	<u>56,124</u>	<u>3,068,811</u>	<u>2,893,002</u>
<b>Analysis by fund</b>						
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
	<u>2,329,353</u>	<u>281,185</u>	<u>402,149</u>	<u>56,124</u>	<u>3,068,811</u>	<u>2,893,002</u>
<b>For the year ended 31 March 2022</b>						
Unrestricted funds	-	67,096	110,152	41,175		218,423
Restricted funds	2,039,606	445,887	157,000	32,086		2,674,579
	<u>2,039,606</u>	<u>512,983</u>	<u>267,152</u>	<u>73,261</u>		<u>2,893,002</u>

### 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
	<u>498,787</u>	<u>7,500</u>	<u>506,287</u>	<u>459,287</u>
Analysed between Charitable activities	<u>498,787</u>	<u>7,500</u>	<u>506,287</u>	<u>459,287</u>

Governance costs includes payments to the auditors of £6,138 (2022 - £5,580) for audit fees.

## START360 LTD

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

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#### 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 Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

# START360 LTD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

### 13 Tangible fixed assets

	Leasehold improvements £	Fixtures and fittings £	Computers £	Total £
<b>Cost</b>				
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
<b>Depreciation and impairment</b>				
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
<b>Carrying amount</b>				
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 £
<b>Amounts falling due within one year:</b>		
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

## START360 LTD

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

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#### 16 Deferred income

	2023 £	2022 £
Other deferred income	83,391	168,234
	<u>83,391</u>	<u>168,234</u>

Deferred income is included in the financial statements as follows:

	2023 £	2022 £
Deferred income is included within:		
Current liabilities	83,391	168,234
	<u>83,391</u>	<u>168,234</u>
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
	<u>56,771</u>	<u>129,712</u>
Deferred income at 31 March 2023	83,391	168,234
	<u>83,391</u>	<u>168,234</u>

#### 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).

# START360 LTD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

#### 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.

## START360 LTD

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

#### FOR THE YEAR ENDED 31 MARCH 2023

#### 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
	<u>800,330</u>	<u>(1,387)</u>	<u>798,943</u>	<u>(29,975)</u>	<u>-</u>	<u>768,968</u>

See note 24 for explanatory notes to the funds.

#### 20 Analysis of net assets between funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total Unrestricted funds 2023 £	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	52,384	1,235,989
	<u>1,602,649</u>	<u>103,833</u>	<u>1,706,482</u>	<u>52,384</u>	<u>1,414,406</u>

#### 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.

## START360 LTD

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

#### FOR THE YEAR ENDED 31 MARCH 2023

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#### 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
	<u>213,195</u>	<u>278,526</u>

#### 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.

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2023**

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**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 Protocol<sup>1</sup> 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.

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2023**

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**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.

Small Grants

Small grants incorporate various sources of income from different grant opportunities. 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 activities 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.

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.

Transfer between Funds

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.

## START360 LTD

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

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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
	<b>Cash generated from operations</b>	<u>277,685</u>	<u>369,093</u>
29	<b>Analysis of changes in net funds</b>		
	The charity had no debt during the year.		