

**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

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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	

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# START360 LTD

## CONTENTS

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	<b>Page</b>
Trustees' report	1 - 7
Independent auditor's report	8 - 13
Statement of financial activities	14
Balance sheet	15
Statement of cash flows	16
Notes to the financial statements	17 - 33

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# **START360 LTD**

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2024**

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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.

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

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### 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.

## START360 LTD

### TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

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#### 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.

## START360 LTD

### TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

#### 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.

# START360 LTD

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

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### 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)



## **START360 LTD**

### **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024**

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#### *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.

## START360 LTD

### TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

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#### 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.

- 8 -

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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.

## 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

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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;
- 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.

## 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.

- 12 -

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## START360 LTD

### INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF START360 LTD

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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.



**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  
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 2024

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes						
<b>Income from:</b>							
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
<b>Total income</b>		<b>323,508</b>	<b>3,032,327</b>	<b>3,355,835</b>	<b>307,635</b>	<b>3,054,053</b>	<b>3,361,688</b>
<b>Expenditure on:</b>							
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
<b>Total expenditure</b>		<b>251,217</b>	<b>2,905,825</b>	<b>3,157,042</b>	<b>232,221</b>	<b>2,837,391</b>	<b>3,069,612</b>
<b>Net income</b>		<b>72,291</b>	<b>126,502</b>	<b>198,793</b>	<b>75,414</b>	<b>216,662</b>	<b>292,076</b>
Transfers between funds		137,196	(137,196)	-	165,213	(165,213)	-
<b>Net movement in funds</b>	<b>10</b>	<b>209,487</b>	<b>(10,694)</b>	<b>198,793</b>	<b>240,627</b>	<b>51,449</b>	<b>292,076</b>
<b>Reconciliation of funds:</b>							
Fund balances at 1 April 2023		1,602,649	103,833	1,706,482	1,362,022	52,384	1,414,406
<b>Fund balances at 31 March 2024</b>		<b>1,812,136</b>	<b>93,139</b>	<b>1,905,275</b>	<b>1,602,649</b>	<b>103,833</b>	<b>1,706,482</b>

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

# START360 LTD

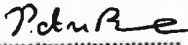
## BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
<b>Fixed assets</b>					
Tangible assets	14		119,262		140,570
<b>Current assets</b>					
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	
<b>Creditors: amounts falling due within one year</b>	17	(209,442)		(319,854)	
<b>Net current assets</b>			1,786,013		1,565,912
<b>Total assets less current liabilities</b>			1,905,275		1,706,482
<b>Income funds</b>					
Restricted funds	20		93,139		103,833
<u>Unrestricted funds</u>					
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

## START360 LTD

### STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH 2024

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

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# START360 LTD

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

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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 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.

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

**FOR THE YEAR ENDED 31 MARCH 2024**

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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).

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2024**

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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 2024****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**

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

# START360 LTD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

#### 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
	<u>2,536,306</u>	<u>203,942</u>	<u>424,963</u>	<u>97,808</u>	<u>3,263,019</u>	<u>3,233,671</u>
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
	<u>2,536,306</u>	<u>203,942</u>	<u>424,963</u>	<u>97,808</u>	<u>3,263,019</u>	<u>3,233,671</u>
<b>For the year ended 31 March 2023</b>						
Unrestricted funds	-	78,351	115,494	61,940		255,785
Restricted funds	2,468,798	204,117	295,868	9,103		2,977,886
	<u>2,468,798</u>	<u>282,468</u>	<u>411,362</u>	<u>71,043</u>		<u>3,233,671</u>
<b>Performance related grants</b>						
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
	<u>2,491,634</u>	<u>203,942</u>	<u>405,180</u>	<u>118,641</u>	<u>3,219,397</u>	<u>3,150,307</u>



# START360 LTD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

### 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

# START360 LTD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

### 8 Charitable activities

	Health	Employability	Justice	Core Support	Total 2024	Total 2023
	2024 £	2024 £	2024 £	2024 £	£	£
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
	<u>2,061,025</u>	<u>161,068</u>	<u>388,904</u>	<u>72,153</u>	<u>2,683,150</u>	<u>2,562,524</u>
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
	<u>2,396,207</u>	<u>183,016</u>	<u>444,417</u>	<u>132,587</u>	<u>3,156,227</u>	<u>3,068,811</u>
<b>Analysis by fund</b>						
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
	<u>2,396,207</u>	<u>183,016</u>	<u>444,417</u>	<u>132,587</u>	<u>3,156,227</u>	<u>3,068,811</u>
<b>For the year ended 31 March 2023</b>						
Unrestricted funds	-	76,459	105,681	49,280		231,420
Restricted funds	2,329,353	204,726	296,468	6,844		2,837,391
	<u>2,329,353</u>	<u>281,185</u>	<u>402,149</u>	<u>56,124</u>		<u>3,068,811</u>

### 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
	<u>465,937</u>	<u>7,140</u>	<u>473,077</u>	<u>506,287</u>
Analysed between Charitable activities	<u>465,937</u>	<u>7,140</u>	<u>473,077</u>	<u>506,287</u>

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

# START360 LTD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

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
		<u>44,224</u>	<u>39,089</u>

### 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
	<u>72</u>	<u>69</u>
Total	<u>83</u>	<u>81</u>

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
	<u>2,488,345</u>	<u>2,484,012</u>

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	-
	<u>1</u>	<u>-</u>

### Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2024 £	2023 £
Aggregate compensation	<u>287,925</u>	<u>289,809</u>

## START360 LTD

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

#### FOR THE YEAR ENDED 31 MARCH 2024

#### 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
	£	£	£	£
<b>Cost</b>				
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
<b>Depreciation and impairment</b>				
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
<b>Carrying amount</b>				
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 £
<b>Amounts falling due within one year:</b>		
Trade debtors	56,694	92,352
Prepayments and accrued income	61,454	102,524
	118,148	194,876

## START360 LTD

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

#### 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

# START360 LTD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

### 19 Retirement benefit schemes

	2024 £	2023 £
<b>Defined contribution schemes</b>		
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

# START360 LTD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

### 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
	<u>1,602,649</u>	<u>323,508</u>	<u>(251,217)</u>	<u>137,196</u>	<u>1,812,136</u>
<b>Previous year:</b>	<b>At 1 April 2022 £</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Transfers £</b>	<b>At 31 March 2023 £</b>
Designated funds	798,943	-	(29,975)	-	768,968
General funds	563,079	307,635	(202,246)	165,213	833,681
	<u>1,362,022</u>	<u>307,635</u>	<u>(232,221)</u>	<u>165,213</u>	<u>1,602,649</u>

See note 26 for explanatory notes to the funds.

### 22 Analysis of net assets between funds

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

# START360 LTD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

### 22 Analysis of net assets between funds (Continued)

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

### 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
	<u>175,545</u>	<u>213,195</u>

### 25 Related party transactions

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



## START360 LTD

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

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#### 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.

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2024**

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**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 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.

*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.

# START360 LTD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

#### 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)
<b>Cash generated from operations</b>	<b>123,470</b>	<b>277,685</b>

#### 31 Analysis of changes in net funds

The charity had no material debt during the year.