

Charity registration number NIC105848 (Northern Ireland)

Company registration number NI033207

START360 LTD
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

START360 LTD

LEGAL AND ADMINISTRATIVE INFORMATION

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

START360 LTD

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START360 LTD

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2025

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

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)".

Objectives and activities

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

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

The Charity's objects ("Objects") are specifically restricted to the following: -

To provide for the benefit of the public:

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

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

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

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

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

Public benefit

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

START360 LTD

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Achievements and performance

Significant activities and achievements against objectives

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

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

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

1. Service Users and Stakeholders

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

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

2. Processes and Operations

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

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

3. People and Innovation

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

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

START360 LTD

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

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

4. Finance and Resources

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

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

START360 LTD

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Financial review

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

At 31 March 2025, the total funds of the charity amounted to £1,953,692 (2024: £1,905,275) comprising restricted funds of £45,467 (2024: £93,139) and unrestricted funds of £1,908,225 (2024: £1,812,136).

Reserves policy

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

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

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

Risk management

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

START360 LTD

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Plans for future periods

Priority Areas for 2025-26

Service Users and Stakeholders

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

Processes & Operations

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

People and Innovation

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

Finance & Resources

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

START360 LTD

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

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

Structure, governance and management

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

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

Ms P Browne

Mr A Clarke

Ms L Cuckson

(Appointed 25 March 2025)

Mrs S McIlveen

Mr G Milling

Dr G Neill

Ms P Logue

(Resigned 1 September 2025)

Ms Y Cowan

(Resigned 28 January 2025)

Dr K Higgins

(Resigned 9 December 2024)

Mr N Hutchinson

(Resigned 1 May 2025)

Mr G Walls

(Resigned 9 December 2024)

Mr G Adams

(Appointed 24 June 2025)

Recruitment and appointment of trustees

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

Organisational structure

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

Statement of Trustees' responsibilities

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

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

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

START360 LTD

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) *FOR THE YEAR ENDED 31 MARCH 2025*

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Auditor

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

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


A handwritten signature in black ink, appearing to read 'A. Clarke', is written over a faint, horizontal, wavy line.

.....
Mr A Clarke
Trustee

Date: 18/11/2025

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

In our opinion, the financial statements:

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

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

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

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

We have nothing to report in this regard.

START360 LTD

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

Opinions on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

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

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

Responsibilities of trustees

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

Auditor's responsibilities for the audit of the financial statements

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

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

START360 LTD

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

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

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

Our approach was as follows:

- We obtained an understanding of the legal and regulatory requirements applicable to the charitable company and considered that the most significant are [the Companies Act 2006, the Charities Act 2008, the Charity SORP, and UK financial reporting standards as issued by the Financial Reporting Council.
- We obtained an understanding of how the charitable company complies with these requirements by discussions with management and those charged with governance.
- We assessed the risk of material misstatement of the financial statements, including the risk of material misstatement due to fraud and how it might occur, by holding discussions with management and those charged with governance.
- We inquired of management and those charged with governance as to any known instances of non-compliance or suspected non-compliance with laws and regulations.
- Based on this understanding, we designed specific appropriate audit procedures to identify instances of non-compliance with laws and regulations. This included making enquiries of management and those charged with governance and obtaining additional corroborative evidence as required.

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purposes of expressing an opinion on the effectiveness of the charitable company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charitable company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

START360 LTD

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

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

Use of our report

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



Angela Craigan (Senior Statutory Auditor)

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

18/11/2025

Date:

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

START360 LTD

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

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

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

START360 LTD

STATEMENT OF FINANCIAL POSITION

AS AT 31 MARCH 2025

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

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

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

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

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

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



.....
Mr A Clarke
Trustee



.....
Ms L Cuckson
Trustee

Company registration number NI033207 (Northern Ireland)

START360 LTD

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2025

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

START360 LTD

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

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

1.1 Basis of preparation

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)". The charity is a Public Benefit Entity as defined by FRS 102.

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

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

1.2 Going concern

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

1.3 Charitable funds

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

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

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

1.4 Income

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

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

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

START360 LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.5 Expenditure

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

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

1.6 Tangible fixed assets

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

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

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

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

1.7 Impairment of fixed assets

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

1.8 Cash and cash equivalents

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

1.9 Financial instruments

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

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

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

START360 LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

Basic financial assets

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

Basic financial liabilities

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

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

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

Derecognition of financial liabilities

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

1.10 Employee benefits

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

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

1.11 Retirement benefits

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

2 Critical accounting estimates and judgements

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

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

Critical judgements

START360 LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

2 Critical accounting estimates and judgements

(Continued)

Restricted and unrestricted funds

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

Key sources of estimation uncertainty

Fixed assets

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

Debtors

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

3 Income from donations and legacies

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

4 Income from charitable activities

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

START360 LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

4 Income from charitable activities

(Continued)

Performance related grants analysis

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

5 Income from other trading activities

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

6 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	<u>96,779</u>	<u>85,863</u>

7 Expenditure on raising funds

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fundraising and publicity		
Other fundraising costs	<u>-</u>	<u>815</u>

START360 LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

8 Expenditure on charitable activities

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

9 Support costs allocated to activities

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

10 Net movement in funds

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

START360 LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

11 Trustees

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

12 Employees

The average monthly number of employees during the year was:

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

Employment costs

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

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

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

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

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

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

13 Taxation

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

START360 LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

14 Tangible fixed assets

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

15 Debtors

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

16 Current asset investments

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

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

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

START360 LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

17 Creditors: amounts falling due within one year

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

18 Retirement benefit schemes

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

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

19 Restricted funds

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

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

START360 LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

19 Restricted funds

(Continued)

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

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

20 Unrestricted funds

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

	At 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2025 £
Designated funds	768,968	-	-	-	768,968
General funds	1,043,168	363,879	(363,775)	95,985	1,139,257
	<u>1,812,136</u>	<u>363,879</u>	<u>(363,775)</u>	<u>95,985</u>	<u>1,908,225</u>
 Previous year:	 At 1 April 2023 £	 Incoming resources £	 Resources expended £	 Transfers £	 At 31 March 2024 £
Designated funds	768,968	-	-	-	768,968
General funds	833,681	323,508	(251,217)	137,196	1,043,168
	<u>1,602,649</u>	<u>323,508</u>	<u>(251,217)</u>	<u>137,196</u>	<u>1,812,136</u>

See note 26 for explanatory notes to the funds.

START360 LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

21 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 March 2025:			
Tangible assets	85,738	-	85,738
Current assets/(liabilities)	1,822,487	45,467	1,867,954
	<u>1,908,225</u>	<u>45,467</u>	<u>1,953,692</u>
	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:			
Tangible assets	119,262	-	119,262
Current assets/(liabilities)	1,692,874	93,139	1,786,013
	<u>1,812,136</u>	<u>93,139</u>	<u>1,905,275</u>

22 Financial commitments, guarantees and contingent liabilities

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

23 Operating lease commitments

Lessee

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

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

24 Related party transactions

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

START360 LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

25 Explanatory notes to the funds

Unrestricted Funds

General Reserves

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

Designated Funds

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

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

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

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

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

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

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

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

START360 LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

26 Explanatory notes to the funds (continued)

Restricted Funds

THRIVE

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

AD:EPT

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

PHA

Funding from PHA covers a number of services:

a) DAISY - Youth Treatment Service

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

b) Targeted Life Skills Service

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

c) YES (Youth Engagement Service)

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

d) Protect Life

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

START360 LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

27 Explanatory notes to the funds (continued)

e) Connections

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

Connections will:

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

f) Voices (Hidden Harm Service)

Voices are therapeutic services for children, young people and families affected by parental substance misuse.

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

g) Lads to Dads

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

h) NIADA

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

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

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 2025

28 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 2025 transfers were made from restricted funds to unrestricted funds where all restricted monies had been expended towards the intended purposes. The charity is able to generate a surplus on some of the projects that are funded by income that the trustees consider to be restricted. Any surplus earned on such projects is transferred to unrestricted funds when the relevant services have been delivered in full and the trustees are satisfied that no amounts will become repayable.

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

30 Analysis of changes in net funds

The charity had no material debt during the year.