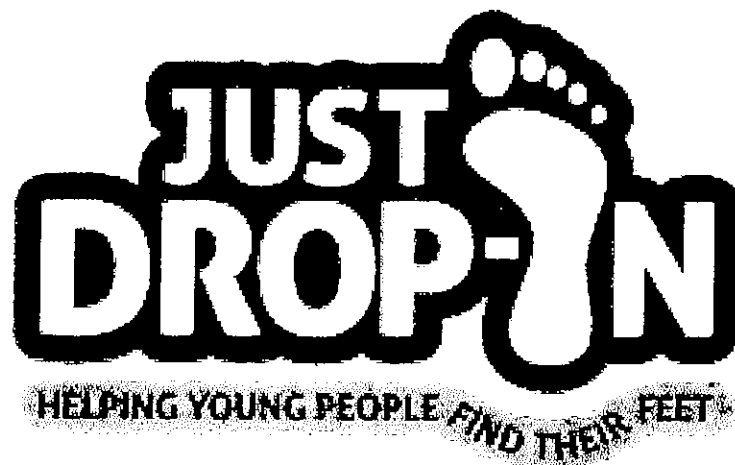


REGISTERED COMPANY NUMBER: 03884673 (England and Wales)
REGISTERED CHARITY NUMBER: 1081416

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2023
for
Just Drop-In Youth Info & Advice Limited**



Harts Limited
Westminster House
10 Westminster Road
Macclesfield
Cheshire
SK10 1BX

Just Drop-In Youth Info & Advice Limited

**Contents of the Financial Statements
for the Year Ended 31 March 2023**

	Page
Report of the Chair	1 to 4
Report of the Trustee's	5 to 6
Independent Examiner's Report	7
Statement of Financial Activities	8
Balance Sheet	9
Cash Flow Statement	10
Notes to the Cash Flow Statement	11
Notes to the Financial Statements	12 to 18
Detailed Statement of Financial Activities	19

Just Drop-In Youth Info & Advice Limited

Chair's Report for the Year Ended 31 March 2023

Introduction

2022-23 saw a new period of stability and success for the charity, after navigating a number of previously challenging years driven by increasing demand, building moves and the pandemic.

The charity was finally able to fully introduce its new structure, and also made significant headway on policies, procedures and systems; providing a solid foundation from which creativity, joy and development could spring, providing a solid platform to face the future with confidence.

The charity was able to respond robustly to its mission, to support local children and young people who were finding life hard. There has been real success in meeting the needs of children from underserved communities (including those adversely affected by the cost of living crisis) and by improving geographic ease of access.

Challenges have continued to come from high demand and complexity in the face of an increasingly difficult financial climate. At times waiting lists were higher than we would like, but the team worked creatively and responsively to reduce these by the end of the year. Whilst the internal environment felt stable, the external environment was challenging with significant developments within Clinical Commissioning, Family Hub and Early Help Agendas and access points for Cheshire and Wirral Partnership CAMHS services. The funding environment is also becoming increasingly competitive.

Highlights of the year included:

- Achieved all of our contractual and funder targets
- Remained financially stable and professionalised our approach to fundraising.
- Continued to promote ease of access by providing services in locations across the footprint. Developing our new community offer in Knutsford.
- Developed and built our Wellbeing Service with mentoring in particular having a big impact.
- The quality of our work was recognised via the Business Awards, High Sheriff Award and Cheshire Community Foundation Award.
- A highly skilled and committed Trustee Team contributed to the safe governance of the charity.
- Service satisfaction rates remained high 98% of respondents described the support they received as good.

Overall Service Demand

Our most robust indicator for overall demand is our general enquiry label. This captures all initial contacts to our service, regardless of the source, type of enquiry or how it was made (in person etc.) Demand was high all year, with enquiries being more complex than in previous years, with the initial contact team dealing with more people in higher levels of distress. During the year we introduced a new Triage system to ensure that the right young people were accessing the right service at the right time. This has proven to be a vital initiative and one which we will continue in the coming year.

All indicators seem to suggest a leveling out of the previously acutely upward trajectory in demand, particularly within the counselling service. Wellbeing services have seen a steady rise, and we have responded within increased resourcing to this team and a continued investment in our amazing volunteers.

Counselling Services

We supported 496 counselling referrals; all of these attended at least one session at JDI. Highest demand was the 14 to 17 age group which was a change from the previous year where 8-13 was the highest age range. We continued to in-reach across our footprint, including in Knutsford, Wilmslow, Poynton and a number of high schools. We also continued our initiative to better meet the needs of neurodiverse children, with one of our Counsellors building up a specialism in this area and working part-time from the Space4Autism office.

Waiting lists continued to grow, with our highest wait times at the end of the year (an 8-10 week wait period from initial enquiry to counselling starting). The Chief Officer and Trustees worked together to develop a robust plan on how to respond by reviewing the counselling service where key themes emerged from reading case records, case studies and feedback.

We offered more sessions of counselling this year – 4094 and 3334 of these sessions were attended. This averaged as an offer of 8.25 per person (up from 7.18) and an attendance of 6.72 (up from 5.96 sessions). This represented an 81% attendance rate. Outcome data includes all children and young people where the CORE outcome measure was used.

We continued to make a difference in the lives of young people, with around 86% those successfully completing counselling reporting an improvement, a result that is consistent with previous years. The indicators of greater therapeutic shift or improvement increased this year and this was positive to see.

Just Drop-In Youth Info & Advice Limited

Chair's Report for the Year Ended 31 March 2023

Wellbeing Services

We were pleased to see the increased positive impact of Wellbeing Services following lots of previous years disruption caused by the pandemic. Increased numbers accessed the service, with mentoring (now in its third year) proving both popular and transformative.

Mentoring

Mentoring is intended to be a long term intervention, with research showing that the most fruitful relationships last over 12 months; and we are pleased to see evidence of longer term interventions taking place and making a difference. The numbers accessing mentoring rose from 43 to 78. A number of longer- term cases came to a close showing the real difference this long-term intervention can have in the lives of children and young people. We prepare an annual info-graphic of our best stories and some of these case studies will be included.

Volunteers and employees had a real focus on capturing outcome data and this enabled us to more effectively understand the changes it could bring about. Monitoring shows that the average start score for goals was 1.7/10 but at the end of the intervention this had improved to 6.8/10. The vast majority of young people made progress against the goals they had set.

Wellbeing Groups

We had high demand for our group offer, but were not able to significantly increase our programme due to resources, something we are hoping to rectify in the coming year.

We increased the staff team within Wellbeing Services to reflect these increases. Due to our success there were growing waiting lists towards the end of the year and a new round of volunteer recruitment has begun to bring in additional support. 87 young people attended group this year, had we had more capacity this undoubtedly would have been higher. Our offer included:

- Drop-Zone a weekly under 18's social and support group
- A fortnightly LGBTQ group for 18-25 year olds
- A Summer Programme funded by Maodesfield Town Council. This included our annual offer to provide a trip of choice to young people with lived experience of the care system.

The Youth Advisory Board.

Towards the end of the year we piloted two new approaches. We introduced Adult Drop-Zone to mirror the Drop-Zone offer but for adults, we have successfully gained funding to continue this in 2023/24. We also piloted a Timid to Tiger parent and child group for under 13's living with anxiety (Timid to Tiger Together). This pilot was innovative and very successful. We have now adopted this as our new approach to counselling for the under 12's as opposed to offering one to one counselling. Going forward it will be classed as a counselling intervention rather than as a wellbeing group.

MyPad

Our life-skills kitchen is fully utilised in the afternoons and evenings. Over 300 sessions were delivered throughout the year in this warm and welcoming space. Sessions in the kitchen are often an initial opportunity for young people to engage with Wellbeing Services before moving on to other offers of support. It is also widely used by mentors and mentees and for group programmes. It has also provided a safe space for those struggling financially as part of the cost of living crisis. We are pleased to have secured a small pot of funding to continue our life-skills support in 2023/24. The kitchen remains a vital part of our service offer.

Additional Wellbeing Activities

Work with Parents 2022-23

Our parenting developed over the last 12 months, and we supported 152 an increase on last year's referrals for parenting support. All of our courses are evidenced based and used validated resources, tools and techniques. A theme of mutual support and shared experiences emerged throughout the year, with parents valuing talking to each other. This inspired JDI to support two parents to go forward and take up parent peer support training with the Charlie Waller Trust. They aim to complete their training and then introduce parent peer support groups at Just Drop-In by September 2023.

Emotionally Healthy Schools Initiative

Now in its 8th Year the Emotionally Healthy Schools Project has also continued, with our team continuing to deliver an adapted model of on-line 2-day Youth Mental Health First Aid Training to educational colleagues. Additionally, this year Just Drop-In started to deliver training to young people who were going to become Peer Mentors in their schools.

**Chair's Report
for the Year Ended 31 March 2023**

Our Volunteer Team

All of the performance described in this report, simply would not have been possible without our volunteer team. Volunteers have always been the lifeblood of our organisation, we simply would not be able to do, what we do without them. They have collectively made a huge difference, particularly in relation to governance, 18+ counselling and mentoring.

It is remarkable that this year volunteers gave 2,710 hours of their time (down from a high of 3013 hours last year which was elevated due to new building refurbishment and move) an estimated worth of £54,500 pa. Volunteers support all of our back office and service delivery functions. Our 18+ Counselling Service entirely comprises volunteer counsellors, the majority of our mentors are volunteers and we continued to rely heavily on technical specialist support from volunteers with building DIY and IT skills. Our annual volunteer survey (April 2023) gave pleasing feedback from Volunteers about volunteering at JDI. Going forward, we hope to more accurately capture their value, recruit more volunteers and also seek to encourage volunteers from more underserved communities.

Diversity and Inclusion

We continued to see an increasingly diverse population accessing our services, which given our charitable purpose and strategic priorities was heartening. In our last end of year report we outlined concerns about the amount of missing data with nearly 43% of ethnicity data missing for example. We reviewed all the cases we had worked with over the year removing any which were marked as 'not known' or 'prefer not to say'. This usually pertained to children and young people who made an initial enquiry only. Thanks to real focus from the team, this has significantly improved with only 8% of data now missing which is more reasonable. For the purpose of this data review we have adopted the same methodology as last year and in total 741 cases were reviewed in terms of diversity

We continued to try and in-reach our counselling service across our footprint, transforming from a very Macclesfield centric offer. We made real progress with 46% of those having counselling coming from other parts of the north of Cheshire East.

Given the mission and purpose of the charity we have always worked hard to tackle economic disadvantage. We use postcode data to map our service beneficiaries to areas of deprivation. 145 young people referred into the Whole Service reside in the top 30% of national deprivation across this equates to 18% of our beneficiaries (predominantly The Moss Rose, Weston & Hursfield areas in Macclesfield. Longridge in Knutsford and Colshaw Farm in Handforth) This was slightly lower than last year with 20% coming from the top 30% of national deprivation. We reached children from over 12 different ethnic backgrounds over the year (9%) with 91% identifying as White British this is also comparable with last year's figure of 89%. We also ask all beneficiaries if they or someone they live with are in receipt of benefits as another indicator. 40% responded yes, this is 1% higher than last year.

Whilst these results are positive, we would like to extend our impact and reach within these key groups, particularly those struggling with economic deprivation and poverty.

Safeguarding

33% of cases had a marker around safeguarding, the overarching 'safeguarding concerns' includes clinical risk concerns. There was an increase in all categories compared to the year before when we first started capturing this data in more detail. There was a marked increase in all categories with safeguarding concerns rising from 84 to 130. We continued to give safeguarding the highest priority in the organisation. Our responsibilities were front and centre as we responded to high demand and high complexity. We supported more children with clinical risk indicators and more with social needs. We continued to work within our policies, procedures and audit framework and increased training opportunities for staff and volunteers. Our annual Safeguarding and Diversity Days provided fantastic opportunities to learn and grow together whilst putting our values and commitment into action.

Trustees

Our Trustee Team gives more and more each year. The introduction of themed sub groups chaired by a Trustee to manage our business has further increased their activity. During the year, Steve Oliver and Tony Togneri stood down as Trustees. Leo Alcock also stepped down as Company Secretary after many years loyal service and association with the charity. Our team has hugely benefited from the addition of new Trustees Steve Pegg, (leading on GDPR, also Company Secretary) Steve Walthe (leading on fundraising) and Brian Evans leading on Policies and Procedures. They, like our existing Trustees are fantastic and bring key experience to our charity. Their contribution should not be underestimated.

Just Drop-In Youth Info & Advice Limited

Chair's Report for the Year Ended 31 March 2023

We maintained our focus on our 4 strategic priority areas, making progress across all four strands. We also commenced a review of our purpose and mission and toward the end of the year achieved some draft wording following consultation with a range of stakeholders including children and young people.

Youth Participation

We continued to weave participative approaches into our work and were proud to see this recognised as we achieved the Investing in Children Quality Mark for the third year. Our Youth Advisory Board continued and were pivotal in contributing meaningfully to a number of fundraising bids, recruitment and selection and in the future purpose and mission of the organisation. Two of the group represented the charity at the NECB Business Awards in December and made a speech in front of all the local businesses.

Our annual "Have Your Say Day" provided us with an opportunity to consult more widely on the future of our services and we are taking young people's ideas forward.

Staff Team

Ann Wright, continued as our Chief Officer and has been supported by Jenny Shadforth, Jenny Spencer and Faye Ronan in their respective leadership roles. The leadership team have been joined by Jane Cryne as Counselling Manager who has brought a new and valuable perspective on shaping and developing services at a busy time. This is a solid and committed team who work together to direct the operations of the charity.

Our counselling team is now supported by 3 full time equivalent coordinator posts (Helen Mackay, Lisa Turner and a job share between Sue Lomas and Kim Davies) they provide excellent line management support to a growing team of volunteers and self-employed counsellors. They are highly respected and regarded within the organisation and have worked hard to provide fantastic therapeutic and safeguarding support.

Our Wellbeing Services Team underwent some change with Paige Kinsey leaving the organisation. However, she was replaced by two skilled, qualified and experienced coordinators with Jodie Thorpe and Tim Marsh joining the team. Lucy Fernandez Parr also joined us on a temporary basis to support our work on financial wellbeing.

Quality can also be seen in our Business Support team, with Katie Jennings and Abby Hanaghan providing excellent front of house and behind the scenes business administration supporting children, young people, families, volunteers and the team to a very high standard.

Our small team works well together and has a strong sense of job satisfaction and influence. This is borne out by the high average scores in the annual staff survey. The team had some great ideas of the strengths and the struggles of the organisation and we will also be reviewing these further.

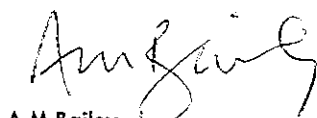
Financial Position

Given the growth of the charity, it is unsurprising that both income and expenditure increased significantly over the period. Overall income was £567,829 (an increase of £76,827) and expenditure was £555,923 (an increase of £23,353). However, because of a loss of £9,718 on investments, the annual accounting surplus was reduced to £2,188. Our closing reserves are £303,849. In addition to the above, we received £56,000 of advance income for activity in 2023/24.

Sources of income remain relatively stable. It was positive to see the reliance on commissioned sources reducing slightly as there were growing concerns about an over reliance on this source of funding. This trend is likely to continue in the coming year as we seek to increase funding from all areas except commissioned services.

There have been significant developments with how we manage our finances and the contribution of Pete Munday as Treasurer has been welcome. Jenny Shadforth has also worked to improve the day to day financial management of the service. Work on the fundraising strategy and fundraising pipeline has had significant review and input led by Steve Waltho, this has helped us face a challenging fundraising year ahead with more confidence.

Finally on behalf of the whole trustee team I would like to thank our staff, contractors, funders, volunteers and clients for enabling JDI to help so many young people.



A M Bailey
Chair of Trustees

Just Drop-In Youth Info & Advice Limited

Report of the Trustees for the Year Ended 31 March 2023

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of 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

Objectives and aims

The charity's objectives are to advance education and to relieve poverty and sickness, in particular but not exclusively, for persons between the ages of twelve & twenty five who live in or near Macclesfield in Cheshire, without distinction of sex, sexual orientation, race, disability or political, religious or other opinion.

STRATEGIC REPORT

Investment policy

Our reserves have continued to be held partly in fluctuating value investments and partly in bank accounts.

Our listed investments decreased in value during the year by £9,718 (2022 - Increased £8,301), including re-invested interest and dividends.

Financial review

Net income for 2022/23 was £2,188. Net deficit 2021/22 was £33,267.

Reserves policy

Our reserves at 31 March 2023 were £303,849 (2022 - £301,661).

We continue to maintain reserves in line with policy at a level to allow us time to seek replacement funding if necessary whilst continuing our service to the young people, and providing security to our staff.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Organisation is a charitable company limited by guarantee, incorporated on 23 November 1999 and registered as a charity on 4 July 2000. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

Governing Bodies

The Board of Trustees are responsible for the overall governance of the charity.

Recruitment and appointment of new trustees

The trustees are responsible for the appointment of new trustees. New trustees will only be appointed after due consideration is given to eligibility, personal competence and specialist skills.

Induction and training of new trustees

New trustees, when appointed, are inducted into the working of the charity by the existing trustees.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

03884673 (England and Wales)

Registered Charity number

1081416

Just Drop-In Youth Info & Advice Limited

**Report of the Trustees
for the Year Ended 31 March 2023**

Registered office

Bridge House
15 Brook Street
Macclesfield
Cheshire
SK11 7AA

Trustees

S S Oliver (resigned 26.7.22)
K E Reid
L D Jones
A M Bailey
A Togneri (resigned 27.4.23)
J E Amey
B Evans (appointed 30.1.23)
S W Waltho (appointed 30.1.23)
S J Pegg (appointed 26.7.22) (resigned 21.6.23)

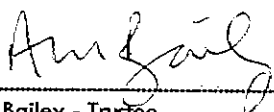
Company Secretary

S J Pegg (resigned 18.10.23)
J K Shadforth (appointed 18.10.23)

Independent Examiner

David Taylor
Harts Limited
Westminster House
10 Westminster Road
Macclesfield
Cheshire
SK10 1BX

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors,
on 18 October 2023 and signed on the board's behalf by:



A M Bailey - Trustee

**Independent Examiner's Report to the Trustees of
Just Drop-In Youth Info & Advice Limited**

Independent examiner's report to the trustees of Just Drop-In Youth Info & Advice Limited ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2023.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

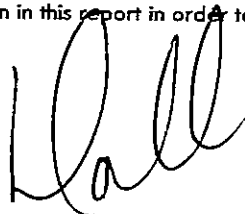
Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



David Taylor

Harts Limited
Westminster House
10 Westminster Road
Macclesfield
Cheshire
SK10 1BX

Date: 18 October 2023

Just Drop-In Youth Info & Advice Limited

**Statement of Financial Activities
for the Year Ended 31 March 2023**

	Notes	Unrestricted fund £	Restricted fund £	31.3.23 Total funds £	31.3.22 Total funds £
INCOME FROM					
Donations, grants and commissioned services	2	495,570	72,200	567,770	491,001
Investment income	3	<u>59</u>	<u>-</u>	<u>59</u>	<u>1</u>
Total		<u>495,629</u>	<u>72,200</u>	<u>567,829</u>	<u>491,002</u>
EXPENDITURE ON					
Charitable activities	4				
Counselling		64,273	3,253	67,526	119,267
Salaries		299,704	35,856	335,560	236,632
Office expenses		57,203	7,670	64,873	63,179
Volunteer and travel expenses		8,344	10,440	18,784	17,036
Repairs and maintenance		1,631	-	1,631	45,647
Training expenses		8,006	3,584	11,590	5,230
Rent		16,500	5,500	22,000	17,530
Subscriptions and DBS		824	-	824	500
Bank charges		81	-	81	96
Pension		9,815	1,219	11,034	9,437
Insurance		2,734	2,023	4,757	3,647
Office and IT equipment		10,516	2,337	12,853	7,828
Events and marketing		1,232	329	1,561	2,022
Accountancy		<u>2,849</u>	<u>-</u>	<u>2,849</u>	<u>4,519</u>
Total		<u>483,712</u>	<u>72,211</u>	<u>555,923</u>	<u>532,570</u>
Net gains/(losses) on investments		<u>(9,718)</u>	<u>-</u>	<u>(9,718)</u>	<u>8,301</u>
NET INCOME/(EXPENDITURE)		2,199	(11)	2,188	(33,267)
Transfers between funds	11	<u>(1,887)</u>	<u>1,887</u>	<u>-</u>	<u>-</u>
Net movement in funds		312	1,876	2,188	(33,267)
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>290,671</u>	<u>10,990</u>	<u>301,661</u>	<u>334,928</u>
TOTAL FUNDS CARRIED FORWARD		<u>290,983</u>	<u>12,866</u>	<u>303,849</u>	<u>301,661</u>

The notes form part of these financial statements

Just Drop-In Youth Info & Advice Limited

**Balance Sheet
31 March 2023**

	Notes	Unrestricted fund £	Restricted fund £	31.3.23 Total funds £	31.3.22 Total funds £
CURRENT ASSETS					
Debtors	8	34,978	-	34,978	31,939
Investments	9	228,281	-	228,281	237,999
Cash at bank and in hand		<u>86,883</u>	<u>12,866</u>	<u>99,749</u>	<u>111,042</u>
		350,142	12,866	363,008	380,980
CREDITORS					
Amounts falling due within one year	10	(59,159)	-	(59,159)	(79,319)
NET CURRENT ASSETS		<u>290,983</u>	<u>12,866</u>	<u>303,849</u>	<u>301,661</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>290,983</u>	<u>12,866</u>	<u>303,849</u>	<u>301,661</u>
NET ASSETS		<u>290,983</u>	<u>12,866</u>	<u>303,849</u>	<u>301,661</u>
FUNDS					
Unrestricted funds	11			290,983	290,671
Restricted funds				<u>12,866</u>	<u>10,990</u>
TOTAL FUNDS				<u>303,849</u>	<u>301,661</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The financial statements were approved by the Board of Trustees and authorised for issue on 18 October 2023 and were signed on its behalf by:


A M Bailey - Trustee

The notes form part of these financial statements

Just Drop-In Youth Info & Advice Limited

**Cash Flow Statement
for the Year Ended 31 March 2023**

	Notes	31.3.23 £	31.3.22 £
Cash flows from operating activities			
Cash generated from operations	1	<u>(11,352)</u>	<u>13,930</u>
Net cash (used in)/provided by operating activities		<u>(11,352)</u>	<u>13,930</u>
Cash flows from investing activities			
Purchase of fixed asset investments		-	(20,000)
Interest received		<u>59</u>	<u>1</u>
Net cash provided by/(used in) investing activities		<u>59</u>	<u>(19,999)</u>
Change in cash and cash equivalents in the reporting period		<u>(11,293)</u>	<u>(6,069)</u>
Cash and cash equivalents at the beginning of the reporting period		<u>111,042</u>	<u>117,111</u>
Cash and cash equivalents at the end of the reporting period		<u><u>99,749</u></u>	<u><u>111,042</u></u>

The notes form part of these financial statements

Just Drop-In Youth Info & Advice Limited

**Notes to the Cash Flow Statement
for the Year Ended 31 March 2023**

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.3.23 £	31.3.22 £
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	2,188	(33,267)
Adjustments for:		
Losses/(gain) on investments	9,718	(8,301)
Interest received	(59)	(1)
Increase in debtors	(3,039)	(19,939)
(Decrease)/increase in creditors	(20,160)	75,438
Net cash (used in)/provided by operations	<u>(11,352)</u>	<u>13,930</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.22 £	Cash flow £	At 31.3.23 £
Net cash			
Cash at bank and in hand	<u>111,042</u>	<u>(11,293)</u>	<u>99,749</u>
	<u>111,042</u>	<u>(11,293)</u>	<u>99,749</u>
Liquid resources			
Deposits included in cash	-	-	-
Current asset investments	<u>237,999</u>	<u>(9,718)</u>	<u>228,281</u>
	<u>237,999</u>	<u>(9,718)</u>	<u>228,281</u>
Total	<u>349,041</u>	<u>(21,011)</u>	<u>328,030</u>

The notes form part of these financial statements

**Notes to the Financial Statements
for the Year Ended 31 March 2023**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. DONATIONS, GRANTS AND COMMISSIONED SERVICES

	31.3.23	31.3.22
	£	£
Donations	38,093	30,303
Grants and commissioned services	509,351	446,592
Other Income	<u>20,326</u>	<u>14,106</u>
	<u>567,770</u>	<u>491,001</u>

Just Drop-In Youth Info & Advice Limited

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2023**

2. DONATIONS, GRANTS AND COMMISSIONED SERVICES - continued

Grants received, included in the above, are as follows:

	31.3.23	31.3.22
	£	£
Cheshire East Surge	161,628	27,300
Cheshire East - Early Help Funding	90,500	98,430
Cheshire East - Early Help Plus	-	47,748
Integrated Commissioning Board (Eastern Cheshire Place) - Thrive Initiative	33,227	32,448
Integrated Commissioning Board (Eastern Cheshire Place) - Under 13	51,917	-
Integrated Commissioning Board (Eastern Cheshire Place) - Gap Funding	-	46,000
Integrated Commissioning Board (Eastern Cheshire Place) - Building Capacity Initiative	-	75,125
Cheshire and Wirral Partnership - Surge Funding	67,600	50,700
Cheshire and Wirral Partnership - Neurodiversity	24,976	-
Cheshire Community Foundation - Knutsford Project	3,807	-
Cheshire Community Foundation - Aviva LGBTQ+ Project	1,048	4,990
Cheshire Community Foundation - Pandemic Recovery Grant	-	2,601
The National Lottery - 18+ Counselling Grant	57,627	54,750
Cheadle Royal Hospital Trust - Mentoring Grant	7,334	6,000
Anonymous Family Trust	7,667	-
Charlie Waller Trust	780	-
Macclesfield Town Council Summer Activity Grant	1,240	-
Royal Botanical Gardens - Grow Wild Grant	-	500
	<u>509,351</u>	<u>446,592</u>

3. INVESTMENT INCOME

	31.3.23	31.3.22
	£	£
Deposit account interest	<u>59</u>	<u>1</u>

Just Drop-In Youth Info & Advice Limited

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2023**

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 5) £	Totals £
Counselling	67,526	-	67,526
Salaries	335,560	-	335,560
Office expenses	64,873	-	64,873
Volunteer and travel expenses	18,784	-	18,784
Repairs and maintenance	1,631	-	1,631
Training expenses	11,590	-	11,590
Rent	22,000	-	22,000
Subscriptions and DBS	824	-	824
Bank charges	81	-	81
Pension	11,034	-	11,034
Insurance	4,757	-	4,757
Office and IT equipment	12,853	-	12,853
Events and marketing	1,561	-	1,561
Accountancy	-	2,849	2,849
	<u>553,074</u>	<u>2,849</u>	<u>555,923</u>

5. SUPPORT COSTS

	Governance costs £
Accountancy	<u>2,849</u>

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME FROM			
Donations, grants and commissioned services	422,160	68,841	491,001
Investment income	<u>1</u>	<u>-</u>	<u>1</u>
Total	<u>422,161</u>	<u>68,841</u>	<u>491,002</u>
EXPENDITURE ON			
Charitable activities			
Counselling	87,157	32,110	119,267
Salaries	194,669	41,963	236,632
Office expenses	51,263	11,916	63,179

Just Drop-In Youth Info & Advice Limited

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2023**

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted fund £	Total funds £
Volunteer and travel expenses	7,772	9,264	17,036
Repairs and maintenance	10,647	35,000	45,647
Training expenses	3,516	1,714	5,230
Rent	12,492	5,038	17,530
Subscriptions and DBS	-	500	500
Bank charges	96	-	96
Pension	8,295	1,142	9,437
Insurance	1,647	2,000	3,647
Office and IT equipment	4,375	3,453	7,828
Events and marketing	872	1,150	2,022
Accountancy	4,519	-	4,519
Total	387,320	145,250	532,570
Net gains on investments	8,301	-	8,301
NET INCOME/(EXPENDITURE)	43,142	(76,409)	(33,267)
RECONCILIATION OF FUNDS			
Total funds brought forward	247,529	87,399	334,928
TOTAL FUNDS CARRIED FORWARD	290,671	10,990	301,661

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23 £	31.3.22 £
Other debtors	34,978	31,939

9. CURRENT ASSET INVESTMENTS

	31.3.23 £	31.3.22 £
Listed investments	228,281	237,999

Current market value at 31 March 2023 - £228,281 (2022 - £237,999)

Just Drop-In Youth Info & Advice Limited

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2023**

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23 £	31.3.22 £
Trade creditors	25	-
Payroll pension creditor	1,360	1,444
Deferred income	56,062	76,863
Accrued expenses	<u>1,712</u>	<u>1,012</u>
	<u>59,159</u>	<u>79,319</u>

11. MOVEMENT IN FUNDS

	At 1.4.22 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
Unrestricted funds				
General fund	290,671	2,199	(1,887)	290,983
Restricted funds				
Restricted	10,990	(11)	1,887	12,866
TOTAL FUNDS	<u>301,661</u>	<u>2,188</u>	<u>-</u>	<u>303,849</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	495,629	(483,712)	(9,718)	2,199
Restricted funds				
Restricted	72,200	(72,211)	-	(11)
TOTAL FUNDS	<u>567,829</u>	<u>(555,923)</u>	<u>(9,718)</u>	<u>2,188</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

11. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	247,529	43,142	290,671
Restricted funds			
Restricted	87,399	(76,409)	10,990
TOTAL FUNDS	<u>334,928</u>	<u>(33,267)</u>	<u>301,661</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	422,161	(387,320)	8,301	43,142
Restricted funds				
Restricted	68,841	(145,250)	-	(76,409)
TOTAL FUNDS	<u>491,002</u>	<u>(532,570)</u>	<u>8,301</u>	<u>(33,267)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
Unrestricted funds				
General fund	247,529	45,341	(1,887)	290,983
Restricted funds				
Restricted	87,399	(76,420)	1,887	12,866
TOTAL FUNDS	<u>334,928</u>	<u>(31,079)</u>	<u>-</u>	<u>303,849</u>

Just Drop-In Youth Info & Advice Limited

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2023**

11. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	917,790	(871,032)	(1,417)	45,341
Restricted funds				
Restricted	141,041	(217,461)	-	(76,420)
TOTAL FUNDS	<u>1,058,831</u>	<u>(1,088,493)</u>	<u>(1,417)</u>	<u>(31,079)</u>

Transfers between funds

The transfer of costs between the Restricted fund and the General fund provides a reserve for future premises development.

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2023.

Just Drop-In Youth Info & Advice Limited

**Detailed Statement of Financial Activities
for the Year Ended 31 March 2023**

	31.3.23 £	31.3.22 £
INCOME		
Donations, grants and commissioned services		
Donations	38,093	30,303
Grants and commissioned services	509,351	446,592
Other income	<u>20,326</u>	<u>14,106</u>
	567,770	491,001
Investment income		
Deposit account interest	<u>59</u>	<u>1</u>
Total incoming resources	567,829	491,002
EXPENDITURE		
Charitable activities		
Direct costs	553,074	528,051
Support costs		
Governance costs		
Accountancy and payroll fees	<u>2,849</u>	<u>4,519</u>
Total resources expended	<u>555,923</u>	<u>532,570</u>
Net income/(expenditure) before gains and losses	11,906	(41,568)
Realised recognised gains and losses		
Realised gains/(losses) on programme related investments	<u>(9,718)</u>	<u>8,301</u>
Net income/(expenditure)	<u>2,188</u>	<u>(33,267)</u>

This page does not form part of the statutory financial statements