

PEOPLE AND DRUGS LTD

A company limited by guarantee

REPORT AND FINANCIAL STATEMENTS

For the year ended 30 April 22

Charity number 1118360

Company number 06016546

PEOPLE AND DRUGS LTD

(A company limited by guarantee)

TRUSTEES ANNUAL REPORT

For the year ended 30 April 2022

People and Drugs Ltd (Silx Teen Bar Youth Project) Trustees, youth workers and young people are pleased to present this detailed Annual Trustees and Director's report. Also presented is a report on the financial statements of the charity for the year ended 30 April 2022.

The report and the detail will meet the requirements of a Trustees and Director Report and the accounts for the purpose of submitting the information to the Company's House.

The information and the financial statements detail in the report also comply with the Charities Act of 2011, the Companies Act for 2006, the Memorandum and Articles of Association and Accounting as well as the Reporting by Charities Statement of Recommended Practice that is applicable to charities that are preparing accounts in accordance with the Financial Reporting applicable to the UK and the Republic of Ireland (FRS 102) which has been effective as from the 1st of January 2019.

Return from Covid and changes for the organisation and approach to young people

The information provided is from 1 May 2021 until the 31 April 2022.

The start coincides with the coming out of Covid and the re-start of our centre-based provision and the return of young people to our Teen Bar and Employability Project.

There is no question that for the organisation operating through Covid was easier than the period of coming out of Covid, as we were limited in what we could offer. The return to normality brought in additional pressures to the team of workers, as the expectations to meet the new needs of the young people of Blyth were far too high.

The biggest problem to our organisation was the negative effect Covid had on individual youth workers and their reluctance to return to a working pattern that met the needs of the young people and the organisation.

Some staff made the decision to move on to University and some got other jobs and recruitment was becoming an issue and that is an issue that was being experienced nationally.

Recruitment of youth workers and senior staff continues to be a problem and although we are trying a variety of different means to attract new and experienced staff to the project, we are having limited success.

The other main issue and the main reason to the change of methodology of our practice working with young people, is that there was an abundance of young people who were not visible in the community and were not accessing services including ours.

As far as the young people who were using our Teen Bar and the Employability Project are concerned, most of them were new to our service and that were encouraged to use the facilities by our Detached Team and that created its own problems.

Mental health issues have been stated as a national issue and we had first-hand experience and for the organisation this was an increasing issue. This resulted to an increase of One to One support for individual young people who were in need of support, who were experiencing an increased level of personal issues that were a barrier to progression and for some survival.

Safeguarding issues were on an increase and there was a need for the organisation to work closely with parents and schools and Children Services in order to find solutions to issues.

Additionally, in all projects including Employability and Teen Bar, we noticed an initial apathy from young people and the reluctance to access what was available to them through our two projects. In turn this made it more difficult for our youth team to engage and involving young people in the offer of provision.

Consultation and focus groups with young people and workers was a regular activity in order to determine how we could encourage involvement and participation

Eventually the introduction of One-to-One support across all projects that allowed us to develop and improve our relationship with young people and that in turn improved our caring ethos of the organisation.

The introduction of CSCS courses to the Employability Project and the “Finding the Missing” initiative were the two most significant introductions of initiatives that improved attendance, as well as the quality of our delivery and most importantly allowed the most deprived and marginalised young people to acquire the qualification and obtain employment.

Development of new work and initiatives

As outlined above there was a change in young people's behaviour and approach to leisure, school, and home life due to the negative effect of Covid.

There is no question that young people have changed due to the pandemic and there was a need for our organisation and workers to adapt and be flexible to meet the changing needs of young people, especially relating to issues of Mental Health, young people that we knew for years were not interested

Over the 12-month period, we worked with 979 individual young people who used the project and activities 8,354 times.

For the first six months, we followed National Youth Agency guidelines and worked to reduce numbers with a maximum attendance of 15 young people both at Employability and Teen Bar evening sessions and this had a negative effect on attendance. From January until the end of April 2022, due to the "Finding the Missing" initiative, we increased the numbers of young people who received support from the Employability Project and accessed the Teen Bar sessions by at least 60%.

Involving the young people in community projects was the highlight of the year, with young people being involved in distributing packs to deprived young people and families in their community. Return to School, Christmas presents, Easter eggs were some of the initiatives that young people were involved in.

Detached work which was our main method of delivery the previous year, continued as normal with a difference of targeting young people and groups in specific areas of Croft Ward, Newsham and Skatepark area we worked closely with police and in general young people's behaviour has been good, with isolated incidences of negative behaviour.

We worked closely with the local council on issues of "Off road biking" and the setting of fires in areas of Newsham and the Isabella area, but Blyth never experienced the problems other areas experienced with youth disorder and groups of young people wondering streets etc.

The gang culture that may exist in other areas does not exist in Blyth and our detached workers have a good relationship with individual young people that were a concern who were referred and progressed through the Employability project and are now in employment.

Teen Bar sessions started with reduced numbers and two sessions a week, with queues of young people waiting to use the facilities and the numbers trebled by the end of April 2022.

It took at least six months to develop new relationships with young people and there was a need to change our program of work from projects to activities and we were continuously trying to find different activities that would encourage participation and involvement.

Health and Well-being activities were always popular and were based on the aftermath of Covid and a focus on Personal Relationships, social media, Healthy cooking, Vaping, Use of Energy Drinks, were some of the projects and activities on offer.

The more we got to know young people, the more we realised that young people were affected mentally, as outlined above. Our response was the introduction of increased individual support for young people and that seemed to be a necessity for both the Teen Bar and Employability Project. For the future, individual One to One support will be high on the agenda of our offer of support for young people.

The Employability Project started very slowly and once we started making contact through the "Finding the Missing" initiative, with young people in the community the numbers gradually increased. It is important to note, that we were the only youth organisation that was offering any form of employability and individual support, other organisations either were not ready or were just not prepared to offer the support.

Once again young people attending seemed to be more focused on issues of personal support rather than issues of employability, mental health issues of anxiety, depression, and effects of long-term isolation. Lack of personal motivation and a willingness to access any support was one of the issues.

The introduction of CSCS courses within the organisation was the catalyst to new young people using the project. From October 2021 until April 2022, we run six CSCS courses with 56 individual young people taking place with 26 gaining the award with 15 young people obtaining employment.

Despite the slow start out of the 197 individual young people using the Employability Project, 187 were supported directly through the project, 70 young people obtained accreditation and 33 young people obtained employment.

The increase in attendance and participation coincided with the creation of a “Finding the Missing” initiative that was created due to lack of young people using the projects. We did not understand why young people were not attending the project (Employability and Teen Bar) and through a comparison of databases prior to Covid and as end of September 2021, there was a difference of 400 individual young people.

The project consisted of increasing outreach and detached sessions on the streets, contacting parents, individual young people through phone, text, email, we even arranged home visits to make contact with young people.

By January 2022 we raised sufficient funding to start a 12-month project and the project is ongoing and we expect the project to continue beyond 2022 as we expect there will be a need.

The initiative increased the number of young people using the Employability Project, by 85 individual young people and we expect the number to increase 2022/23.

Individual young people and attendances

Considering that the period of May 2021 until December 2021 the number of young people attending was very low, we recovered very well and were satisfied with the numbers.

In total 979 individual young people aged 11 to 25 accessed our projects 8354 times.

The breakdown of the above is the following:

- | | | |
|-------------------------|-----------------|------------|
| • Detached Work | 572 individuals | 2786 times |
| • Employability Project | 194 individuals | 1317 times |
| • Teen Bar sessions | 455 individuals | 4020 times |
| • Trips and Activities | 97 individuals | 231 times |

It is important to note that 378 individual young people used all or some of the projects.

Financial Review of the organisation

The Trustees of the organisation have been fully involved with the finances of the organisation. Information on finances was provided to Trustees on a monthly basis.

The financial procedures of the organisation using the Sage system has allowed the management to be fully aware of income and expenditure

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For the year ended 30 April 2022

The income for the year 2021/22 was £253,651 compared to £206,010 from the previous year. Expenditure for the year was £226,190 compared to £192,704 from the previous year.

The Balance Sheet as at 30 of April 2022 states that the total funds carried forward are £287,939 compared to 260,478 the previous year and the unrestricted funds are £154,747 compared to £123,631 the previous year.

Reserves Policy

The general unrestricted reserves (unrestricted funds not invested in tangible fixed assets) currently stand at £122,254 compared to £89,812 the previous year. The charity will be aiming to increase the level of unrestricted reserves for the forthcoming year.

Funders

Over the past twelve months, there was an increased effort from the organisation to raise sufficient funds in order to maintain the level of funding required to finance the projects and activities.

The loss of funding from Northumberland County Council, the end of Children in Need and Reaching Community Lottery Fund was a concern, however, over the year we received great support from Community Foundation, Coalfield Regeneration Trust, Garfield Weston Trust, as well as one-off grants from Julia and Hans Rausing Trust. Fortunately, we were able to raise £253,651 that allowed us to maintain the level of youth work offer for another year.

As far as the future of the organisation is concerned funding will always be an issue and the submissions of the funding application is very much of the priorities of the organisation. The next two years will be vital for the organisation in relation to raising sufficient funds and increasing the numbers of youth workers, as well as meeting the changing needs of young people of Blyth.

Plans for the future

Our youth organisation is the largest youth provider in Blyth and probably Northumberland and as an organisation, we deliver 90% of all Blyth provision.

With the demise of Northumberland Youth Service and the reduction of youth work provision for 11 to 19 previously being delivered by Community Centres, our offer of

provision from our organisation has become more important for the young people of Blyth.

The Trustees of the organisation are aware that we need to increase the staff involved with the management of the organisation, with Senior Worker and Administration support being the main priority for recruitment.

There is a need for the organisation to increase the numbers and quality of youth workers, we currently employ 12 workers and we are looking to increase the number to 15 and that will allow us to comfortably deliver the offer of provision.

In relation to the quality of youth work delivery, training opportunities are in place to increase the knowledge and improve the delivery of the work, as well as increasing and improving the One to One support for young people

Our detailed plans for the next 12 months as from May 1st 2022 until end of April 2023 are the following:

- Increase the number of youth workers that are employed through the organisation;
- Deliver a consultation project with young people that use our Teen Bar and Employability Project in order to determine their needs;
- Improve our level of Mental Health support through training of the youth workers;
- Increase our One-to-One support across all projects working with individual young people;
- Look at the possibility of setting up an LGBTQ+ weekend project at our premises;
- Deliver more partnerships projects and activities;
- Continue the "Finding the Missing " initiative as there are still large numbers of young people that are still in isolation and not in contact with any services.

As far as governance issues, we will be looking to increase the number of Trustees of the organisation and involve the Trustees in more aspects of the organisation.

Reference and Administrative Details

Registered Company number: 06016546
Registered Charity number: 1118360

Registered office: 5 Church Street, Blyth Northumberland NE24 1BG

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TRUSTEES ANNUAL REPORT

For the year ended 30 April 2022

Directors and Trustees

Jeremy Hayes Chairperson
Tara Lamb
Ernest Paul Chapple
Reverend Catherine Macpherson
Kelly Marie Russell
Johnny Gavigan

Independent examiners

Jim Dodds
Connected Voice Business Services Ltd
3rd Floor Higham House
Higham Place
Newcastle upon Tyne
NE1 8AF

Bankers

Santander Bank
Bridle Road
Bootle
Merseyside
L30 4GB

Structure Governance and Management Governing Documents

People and Drugs Ltd and are a charitable company limited by guarantee and were incorporated on the 1st of December 2006 and the charity itself was registered on the 13th of March 2007.

The company was established under the Memorandum of Association which establishes the powers and objectives of the charitable company and is governed by the Articles of the Association.

Appointment of Trustees

Trustees of the organization are appointed through an election and can serve more than one term. Trustees and prospective trustees are encouraged to attend the organisational monthly meetings. Trustee Induction and Training.

Any new trustees are made fully aware of the needs of the organisation and will meet the Chairperson and senior staff and are made aware of the operational and financial

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For the year ended 30 April 2022

side of the organisation. Trustees will also be made aware of the obligations and encouraged to undertake specific roles and responsibilities within the charity.

Trustees will also be provided with the Annual Report and latest accounts of the organisation and will also have access to the policy and procedures of the organisation.

Organisational Procedures

Throughout the pandemic the Trustees continued to meet on a monthly or bi-monthly basis through Zoom and Google meet platforms and senior staff were in daily or weekly contact with the Chairperson of the organisation. This is now changed and meeting is held on a monthly or bi-monthly basis and there is regular weekly contact between Development Manager and Trustees.

The management of the organisation continues to be undertaken by a team of paid staff and line managed through designated Trustees and in particular the Chairperson of the organisation.

Financial Risk Management

The trustees are fully aware of the financial situation of the organisation, through accurate detailed monthly reporting and regular communication with senior staff. A new lease has been agreed with the Landlord and due to expire 2025.

Public Benefit Statement

The objectives of the organisation remain unchanged. Despite diversification and the need to adapt our services due to Covid, our work can demonstrate the benefits we have had on the young people and the community of Blyth.

The adaptation and flexibility of the youth offer has provided additional benefits to the young people and the community of Blyth.

Statement of Trustee Responsibilities

The Trustees who are also directors for the purpose of the law, are responsible for the preparation of the Annual Report and the financial statements in accordance with applicable law and the (United Kingdom Generally Accepted Accounting Standards).

Company Law requires the trustees to prepare financial statements for each financial year which will give a true and fair view of the state of affairs of the charitable company and of incoming resources and application of those resources, which will include

income and expenditure of the charitable company for that year. In preparing those financial statements the trustees are required to:

- Selected suitable accounting policies and apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make Judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained financial statements;
- Prepare the financial statements on a going concern basis unless it is appropriate to presume that the charity will continue in operation.

The Trustees are responsible for the keeping of records and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure the statements comply with the Companies Act 2006.

The Trustees are responsible for safeguarding the assets of the charitable company and take reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Board on:

28/9/2022

Signed on their behalf by:

J. Hayes

Jeremy Hayes

Chairperson

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INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

For the year ended 30 April 2022

I report on the financial statements of People and Drugs Ltd for the year ended 30 April 2022, which are set out on pages 12 to 24.

Respective responsibilities of trustees and examiner

The charity's trustees (who are also directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ('the Charities Act') and that an independent examination is needed.

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a Fellow of the Association of Charity Independent Examiners.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act), and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

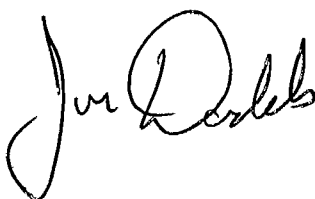
In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

I 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.

Jim Dodds FCIE
Connected Voice Business Services Ltd
Higham House
Higham Place
Newcastle upon Tyne
NE1 8AF

Date: 29/9/2022.



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STATEMENT OF FINANCIAL ACTIVITIES

(INCLUDING SUMMARY INCOME & EXPENDITURE ACCOUNT)

For the year ended 30 April 2022

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Income from:					
Donations and legacies	6	-	42,029	42,029	39,096
Charitable activities					
Grants and contracts	7	30,000	169,214	199,214	159,949
Other trading activities	8	12,346	-	12,346	6,872
Investments	9	63	-	63	93
Total income		42,409	211,243	253,651	206,010
Expenditure on:					
Charitable activities					
Operation of the charity	10	20,814	205,377	226,190	192,704
Total expenditure		20,814	205,377	226,190	192,704
Net income/(expenditure)		21,595	5,866	27,461	13,306
Transfers between funds		9,521	(9,521)	-	-
Net movement of funds		31,117	(3,655)	27,461	13,306
Reconciliation of funds					
Total funds brought forward		123,631	136,848	260,478	247,172
Total funds carried forward		154,747	133,192	287,939	260,478

The Statement of Financial Activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities

The notes on pages 14 to 24 form an integral part of these accounts.

BALANCE SHEET

As at 30 April 2022

	Notes	£	Total 2022 £	£	Total 2021 £
<u>Fixed assets</u>					
Tangible assets	18		32,493		33,818
Total fixed assets			32,493		33,818
<u>Current assets</u>					
Debtors	19	-		19,659	
Cash at bank and in hand	20	288,035		224,320	
Total current assets		288,035		243,979	
Creditors: amounts falling due within one year	21	(32,589)		(17,319)	
Net current assets			255,446		226,660
Total assets less current liabilities			287,939		260,478
Total net assets or liabilities			287,939		260,478
<u>Funds of the charity</u>					
Unrestricted income funds			154,747		123,631
Restricted income funds			133,192		136,848
Total funds			287,939		260,478

The company was entitled to an exemption from audit under s477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

The notes on pages 14 to 24 form an integral part of these accounts.

These financial statements were approved by the Board on:

and are signed on its behalf by:

Jeremy Hayes
Chairperson

28/9/2022
J. Hayes

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NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30 April 2022

1 Accounting Policies

The principle accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

2 Basis of accounting

2.1 Basis of preparation

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with 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) – Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

People and Drugs Ltd meets the definition of a public benefit entity under FRS 102.

2.2 Preparation of the accounts on a going concern basis

The financial statements have been prepared on a going concern basis. In making their assessment the trustees have reviewed and considered relevant information, including their annual budget and future cash flows. In response to the COVID-19 pandemic, the trustees have revised their forecasts to take into account measures that they can take with the current resources available to mitigate the impact of the current adverse conditions. The trustees are of the view that the immediate future of the charity for the next 12 months is secure and that on this basis the charity is a going concern.

3 Income

3.1 Recognition of income

Income is recognised when the charity has entitlement to the resources, any performance conditions attached to the item(s) of income have been met, it is more likely than not that the resources will be received and the monetary value can be measured with sufficient reliability.

3.2 Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by FRS102 SORP or FRS102.

3.3 Grants and donations

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance or provision of other specified service is deferred until the criteria of income recognition are met.

3.4 Volunteer help

The value of volunteer help received is not included in the accounts but is described in the trustees' annual report.

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For the year ended 30 April 2022

3.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

3.6 Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charities' work or for specific projects being undertaken by the charity.

4 Expenditure and liabilities

4.1 Liability recognition

Liabilities are recognised when it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

4.2 Charitable activities

Expenditure on charitable activities includes the costs of youth work and other activities undertaken to further the purposes of the charity and their associated support costs.

4.3 Governance and support costs

Support costs have been allocated between governance cost and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.

4.4 Irrecoverable VAT

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

4.5 Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

4.6 Provisions for liabilities

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date.

5 Assets

5.1 Tangible fixed assets for use by the charity

Individual fixed assets costing £1,000 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis as follows:

Leashold improvements	Straight Line 20%
Activity resources	Straight Line 20%
Office and computer equipment	Straight Line 20%
Fittings and equipment	Straight Line 20%

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For the year ended 30 April 2022

Analysis of income

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
6 Donations and legacies				
The Ballinger Charitable Trust	-	5,000	5,000	-
Barbour Foundation	-	-	-	2,000
Bernicia Community Investment Fund	-	-	-	2,600
Blyth Town Council	-	8,000	8,000	10,000
Community Chest Grant	-	-	-	2,125
Co-op Local Community Fund	-	-	-	3,121
EDF Energy Grant	-	9,112	9,112	-
Homes for Northumberland	-	2,500	2,500	-
Joseph Strong Frazer Trust	-	1,000	1,000	1,000
Newcastle Building Society Community Fund	-	5,000	5,000	-
Northumberland CC - Omicron Hospitality and Leisure Grant	-	2,667	2,667	-
Northumberland Village Homes	-	1,500	1,500	1,500
Ridley Family Charity	-	-	-	7,000
RW Mann Trust	-	2,000	2,000	1,500
Schofield Trust	-	-	-	1,000
Sir James Knott Trust	-	-	-	5,000
Spriggs Trust (Community Foundation)	-	-	-	1,500
The Joicey Trust	-	3,000	3,000	-
Other small donations	-	2,250	2,250	750
	-	42,029	42,029	39,096

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NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30 April 2022

Analysis of income continued

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
7 Charitable activities				
Awards for All National Lottery Community Fund	-	9,998	9,998	-
BBC Children In Need	-	8,243	8,243	32,763
Coalfields Regeneration Grant	-	25,000	25,000	-
Community Foundation Corona Recovery Fund	-	25,000	25,000	-
COVID-19 Return to Work	-	8,335	8,335	-
COVID-19 One Awards	-	-	-	10,000
COVID-19 Community Foundation	-	-	-	5,000
COVID-19 BBC Children in Need Booster Fund	-	-	-	5,000
COVID-19 Coalfields Regeneration Trust	-	-	-	19,050
COVID-19 Big Lottery Fund	-	-	-	38,532
COVID-19 Employability and Skills Award	-	-	-	10,000
Garfield Western Foundation	-	15,000	15,000	-
HMRC Job Retention Scheme	-	-	-	3,394
LA6 Employability Support	-	16,295	16,295	-
Northumberland CC - Partnership	-	-	-	(1,460)
Northumberland CC - COVID-19 Grant	-	-	-	14,839
Northumberland CC - Restart Grant	-	-	-	8,000
Northumberland Children's Trust	-	6,000	6,000	-
NTCA VCSE Youth Employment Grant	-	2,509	2,509	-
Police Crime Commissioner's Fund	-	-	-	6,400
Rise North East Grant	-	4,688	4,688	8,432
The Band Trust	30,000	-	30,000	-
The Julia and Hans Rausing Trust	-	30,000	30,000	-
The Wellesley Trust Fund	-	8,000	8,000	-
Wansbeck CVS Digital Fund	-	3,850	3,850	-
Youth Focus North East	-	6,295	6,295	-
	<u>30,000</u>	<u>169,214</u>	<u>199,214</u>	<u>159,949</u>
8 Other trading activities				
Hire of workers from People and Drugs to Newsham and New Delaval Youth Forum	11,159	-	11,159	6,857
Tuck shop income	1,186	-	1,186	15
	<u>12,346</u>	<u>-</u>	<u>12,346</u>	<u>6,872</u>
9 Income from investments				
Bank interest	63	-	63	93
	<u>63</u>	<u>-</u>	<u>63</u>	<u>93</u>

Income was £253,651 (2021: £206,010) of which £42,409 was unrestricted or designated (2021: £6,965) and £211,243 was restricted (2021: £199,045)

PEOPLE AND DRUGS LTD

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NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30 April 2022

Analysis of expenditure

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
10 Charitable activities				
<u>Direct costs</u>				
Youth workers salaries	500	124,992	125,492	117,644
Youth workers other costs	168	1,596	1,764	917
Youth workers training	-	1,713	1,713	1,467
Young people's activities	283	9,003	9,286	5,102
Summer activities	-	8,035	8,035	-
Young People's Progress expenses	-	1,257	1,257	2,724
Project equipment	-	1,085	1,085	115
Volunteer expenses	-	70	70	-
<u>Support costs</u>				
Salaries office	1,333	20,415	21,748	23,175
Accommodation costs	1,658	12,451	14,109	14,336
Office costs	334	9,653	9,987	7,406
Professional fees	1,691	4,009	5,700	3,188
Printing posting and stationery	-	1,493	1,493	1,180
Affiliations	-	812	812	940
Equipment, furniture and refurbishment	405	3,623	4,028	2,703
PR and marketing	-	1,970	1,970	1,532
Supplies (Tuck Shop)	2,029	29	2,058	-
Bank charges	231	229	460	235
Other costs - Newsham	1,282	589	1,871	446
Insurance	-	1,860	1,860	304
Depreciation	9,448	-	9,448	7,971
<u>Governance costs</u>				
Independent examiner's fees for reporting on the accounts	1,452	-	1,452	1,320
Trustee meeting costs	-	493	493	-
	<u>20,814</u>	<u>205,377</u>	<u>226,190</u>	<u>192,704</u>

Analysis of expenditure continued

Expenditure on charitable activities was £226,190 (2021: £192,704) of which £20,814 was unrestricted or designated (2021: £29,625) and £205,377 was restricted (2021: £163,080)

11 Fees for examination of the accounts

	2022 £	2021 £
Independent examiner's fees for reporting on the accounts	1,452	1,320
Other accountancy services paid to the examiner	1,922	1,475
	<u>3,374</u>	<u>2,795</u>

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NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30 April 2022

12 Analysis of staff costs, and the cost of key management personnel

	2022 £	2021 £
Salaries and NI	145,260	138,425
Pension costs (defined contribution pension plan)	1,980	2,394
	<u>147,240</u>	<u>140,819</u>

No employee received C160 above £60,000 (2021: nil)

The key management personnel of the charity, comprise the Trustees, part time Manager and the Senior Youth Worker. The total employee benefits of the key management personnel of the charity were £44,343 (2021: £34,572).

13 Staff numbers

The average monthly head count was 14 staff (2021: 12 staff) and the average monthly number of full-time equivalent employees during the year were as follows:

	2022 Number	2021 Number
The parts of the charity in which the employee's work		
Fundraising	0.0	0.5
Charitable activities	7.0	3.9
Management	1.0	1.0
	<u>8.0</u>	<u>5.4</u>

14 Transactions with trustees

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity.

15 Trustees' expenses

The following detail the expenses incurred by the trustees.

	2022 £	2021 £
Reimbursement of travel expenses for J Gavigan	20	-
	<u>20</u>	<u>-</u>

Transaction(s) with related parties

There has been no related party transactions in the reporting period.

16 Defined contribution pension scheme

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

The employer's pension costs represent contributions payable by the charity to the fund and amount to £1,980 (2021: £2,394). There was £861 outstanding as at 30 April 2022 (2021: £510)

PEOPLE AND DRUGS LTD

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NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30 April 2022

17 Corporation Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objectives.

18 Tangible fixed assets	Leasehold Improvements £	Activity Resources £	Office Equipment £	Fittings and Equipment £	Total £
Cost					
Balance brought forward	33,738	12,222	9,050	41,168	96,179
Additions	2,890	1,598	3,636		8,124
Disposals	-	-	-	-	-
Balance carried forward	36,628	13,820	12,686	41,168	104,302
Depreciation					
Basis	SL	SL	SL	SL	
Rate	20%	20%	20%	20%	
Balance brought forward	7,873	12,222	5,104	37,161	62,360
Depreciation charge for year	7,037	133	1,226	1,053	9,449
Disposals	-	-	-	-	-
Balance carried forward	14,909	12,355	6,331	38,215	71,809
Net book value					
Brought forward	25,865	-	3,946	4,007	33,818
Carried forward	21,719	1,465	6,356	2,954	32,493

19 Debtors and prepayments (receivable within 1 year)

	2022 £	2021 £
Salary holding account	-	18,379
Prepayments	-	1,280
	-	19,659

20 Cash at bank and in hand

	2022 £	2021 £
Short term deposits	135,217	103,617
Cash at bank	152,368	120,650
Cash in hand	450	54
	288,035	224,320

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NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30 April 2022

21 Creditors and accruals (payable within 1 year)

	2022	2021
	£	£
Trade creditors	427	401
Other creditors	15,146	1,752
Pension	1,073	510
Accruals		
Independent examination of accounts	1,452	1,320
Deferred income	14,491	13,335
	32,589	17,319

22 Deferred income

Deferred income comprises of advance payments from grants that relate to future periods

	2022
	£
Balance brought forward	33,000
Amount released to income earned from charitable activities	(33,000)
Amount deferred in year	14,491
Balance carried forward	14,491

23 Events after the end of the reporting period

No events (not requiring adjustment to the accounts) have occurred after the end of the reporting period but before the accounts are authorised which relate to conditions that arose after the end of the reporting period.

PEOPLE AND DRUGS LTD

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NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30 April 2022

24 Analysis of charitable funds

Analysis of movements in unrestricted funds	Fund balances brought forward	Incoming resources	Resources expended	Transfers	Fund balances carried forward
	£	£	£	£	£
Unrestricted funds					
General unrestricted fund	96,641	42,409	(14,066)	8,045	133,028
Designated funds					-
Leasehold improvements	26,990	-	(6,748)	1,476	21,719
Totals	123,631	42,409	(20,814)	9,521	154,747

Purpose of unrestricted funds

General unrestricted fund	The 'free reserves' after allowing for designated funds
Designated funds	
Leasehold improvements	Represents the net book value of the leasehold improvements

Analysis of movement in restricted funds	Fund balances brought forward	Incoming resources	Resources expended	Transfers	Fund balances carried forward
	£	£	£	£	£
Restricted funds					
Appletree Fund	2,714	-	(2,714)	-	-
Awards for All National Lottery	-	9,998	(4,451)	-	5,547
Community Fund					
Ballinger Trust	-	5,000	(3,388)	-	1,612
Barbour Foundation	2,000	-	(2,000)	-	-
BBC Children In Need	19,106	8,243	(27,348)	-	-
Bernicia Community Investment Fund	2,600	-	(2,600)	-	-
Blyth Town Council	2,579	-	(2,579)	-	-
Blyth Town Council	9,264	-	(4,554)	-	4,709
Blyth Town Council Community Grant	-	8,000	(4,186)	-	3,814
Carr-Ellison Trust	-	250	(250)	-	-
Coalfields Regeneration Grant	-	25,000	(14,854)	-	10,146
Co-op Local Community Fund	3,121	-	(1,134)	-	1,987
Community Chest Grant	2,125	-	(329)	(1,796)	-
Community Foundation Corona Recovery Fund	-	25,000	(23,507)	-	1,493
Covid Return to Work	-	8,335	(5,301)	-	3,034
EDF Energy Grant	-	9,112	-	-	9,112
Garfield Weston Foundation Grant	-	15,000	(2,584)	(2,890)	9,526
Homes for Northumberland	-	2,500	-	-	2,500
Sub total	43,508	116,438	(101,778)	(4,686)	53,482

PEOPLE AND DRUGS LTD

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NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30 April 2022

24 Analysis of charitable funds continued

Analysis of movement in restricted funds	Fund balances brought forward £	Incoming resources £	Resources expended £	Transfers £	Fund balances carried forward £
Restricted funds					
<i>brought forward</i>	43,508	116,438	(101,778)	(4,686)	53,482
Joseph Strong Frazer Trust	1,877	-	(1,877)	-	-
Joseph Strong Frazer Trust- Part 2	-	1,000	(1,000)	-	-
LA6 ESF Community Grant	3,612	6,904	(625)	(1,598)	8,293
Community Foundation Legacy Fund	12,945	-	(12,945)	-	-
LA6 Initiative	-	9,391	(3,835)	-	5,556
Youth Activities - N'land Fund	19,437	-	(316)	-	19,121
Newcastle Building Society Grant	-	5,000	(3,602)	(1,398)	-
Northumberland Childrens Trust- Detached Work	-	6,000	-	-	6,000
N'land CC - Youth	10,549	-	(43)	-	10,507
N'land CC - Restart Grant	8,000	-	(8,000)	-	-
N'land Children's Trust	2,796	-	(2,796)	-	-
N'land Village Homes	1,500	1,500	(1,125)	-	1,875
NCC- Omicron Hospitality and Leisure Grant	-	2,667	-	-	2,667
NHS Grant	-	1,000	(200)	-	800
NTCA VCSE Youth Employment Grant	-	2,509	(2,509)	-	-
Police Crime Commissioner's Fund	2,014	-	-	-	2,014
Ridley Family Charity	7,084	-	(3,925)	-	3,158
Rise North East Part 2	-	4,688	(479)	-	4,209
Rise North East Grant	8,432	-	(8,432)	-	-
Ron And Louise Barry Grass routes Fund	348	-	(348)	-	-
RW Mann Trust	2,371	2,000	(4,371)	-	-
Schofield Trust	1,000	-	-	-	1,000
Sir James Knott Trust	2,913	-	(2,913)	-	-
Spriggs Trust	4,466	-	(4,466)	-	-
Squires Foundation	2,624	-	(2,624)	-	-
The Julia and Hans Rausing Trust	-	30,000	(30,000)	-	-
The Joicey Trust	-	3,000	(1,374)	-	1,626
Tesco Community Grant	-	500	-	-	500
VRU Christmas Project- Health & Hygiene	-	500	(500)	-	-
Wansbeck CVS Digital Skills	-	3,850	(2,010)	(1,840)	-
Wellesley Trust Grant	-	8,000	-	-	8,000
Winter Family Trust	1,120	-	(1,120)	-	-
Youth Focus North East	-	6,295	(1,910)	-	4,385
Other small donations	250	-	(250)	-	-
Totals	136,848	211,243	(205,377)	(9,521)	133,193

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NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30 April 2022

24 Analysis of charitable funds continued

Purpose of major restricted funds

Restricted funds represent income resources used for a specific purpose within the charity as identified by the donor

Coalfields Regeneration Grant	To part cover the costs of Street Engagement and Employability Support.
Community Foundation Corona Recovery Fund	To contribute towards the costs of new and existing initiatives.
The Julia and Hans Rausing Trust	contribution to Teen Bar costs, accreditation and activities.

Transfers between funds

	Reason for transfer	Amount £
Between unrestricted funds and restricted funds.	The value of fixed assets paid for by a grants have been transferred to fixed assets and will be depreciated at a rate of 20% per year.	9,521
Between unrestricted funds and restricted funds.	Newcastle Building Society Grant, contribution to support costs.	1,398
Between unrestricted funds and restricted funds.	N'land CC - Youth, reclassified as unrestricted funds.	10,507
Between unrestricted funds and designated funds	Additions to the value of leasehold improvements.	1,476

25 Capital commitments

As at 30 April 2022, the charity had no capital commitments (2021 -£nil)

26 Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Tangible fixed assets	32,493	-	32,493	33,818
Cash at bank and in hand	154,843	133,192	288,035	224,320
Other net current assets/(liabilities)	(32,589)	-	(32,589)	2,340
	154,747	133,192	287,939	260,478

27 Operating leases

The future minimum lease payments under non-cancellable operating leases are as follows,

	2022 £	2021 £
Not later than one year	7,500	-
Later than one year and not later than two years	-	7,500
	7,500	7,500