

**Report of the Trustees and  
Financial Statements for the Year Ended 31st July 2023  
for  
Chichester City Centre Drop-In**

Sheen Stickland  
Chartered Accountants  
7 East Pallant  
Chichester  
West Sussex  
PO19 1TR

**Chichester City Centre Drop-In**

**Contents of the Financial Statements  
for the Year Ended 31st July 2023**

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The trustees present their report with the financial statements of the charity for the year ended 31st July 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 main activity and object of the Charity as expressed in its constitution, is the relief of those in need by reason of youth in Chichester City and surrounding areas in particular, but not exclusively, by the provision of an after school drop-in facility for young people.

This objective is achieved by:

- Providing an after school drop-in facility which is open free of charge at the end of each school afternoon.
- Developing offshoot projects to support young people needing specific help with their social and emotional development and to tackle loneliness and social isolation.
- Running activities and assemblies in local secondary schools.

### **Public benefit**

The trustees have paid due regard to the Charity Commission's guidance on public benefit. They strongly believe that a drop-in facility for young people, as outlined in this report, provides a very significant tangible public benefit.

### **Volunteers**

The trustees continue to be grateful for the unstinting efforts of the volunteers. Without their work the Drop-In would not be viable. Trustees do not receive any payment or benefits for their work as trustees.

## **ACHIEVEMENT AND PERFORMANCE**

### **Charitable activities**

The daily Drop-in Centre has continued to open at 104 The Hornet, Chichester, PO19 7JR between 15:00 - 17:00. This location is also used for Life Group, which this year ran every Wednesday evening 17:00 - 19:00 where young people are served a community meal free of charge, and can then engage in activities and games focusing on supporting mental health.

Staff recorded 4,751 total attendances across all sessions during the current financial year.

A number of volunteers, mostly drawn from local Churches and volunteer recruitment agency (Volunteer Now), staff the Drop-In under the supervision of Sam Harding, the Project Manager, and two employees. All employees and volunteers are subject to Disclosure and Barring Service checks, are given appropriate safeguarding training and an induction through a concise staff code of conduct. Volunteers are gathered together on a termly basis for refresher training and support.

In January 2023, The Chichester City Centre Drop-In became the employer of Project Manager Sam Harding, Youth Worker Catherine Harding and Sessional Youth Worker Daniel Thompson. Until this time, all paid staff members were employees of The Revelation Community who were then passed on costs to the Chichester City Centre Drop-In. The services of Suzanne Jones of ESJ Solutions was hired to set up and operate the payroll system as well as maintain her role as bookkeeper, a role held by Trustee Trevor James up to his retirement.

### **Fundraising activities**

The Charity's year-on-year fundraising activities are an absolute necessity for its work. During the year a professional fundraiser worked with the Project Manager and the trustees. Income received also included generous support from individuals, trusts, churches and public authorities. This resulted in donations and grants totalling £67,562 against a cost outlay of £9,120.

## **FINANCIAL REVIEW**

### **Financial position**

Expenditure during the year was £69,298 against income received of £67,947. There was also bank interest received of £385 and a depreciation of £2,084 in assets.

### **Reserves policy**

The work of the Charity is financed by one off grants and does not charge users for any of its services or facilities. With no assured income, the Charity's trustees policy is to hold free reserves equal to six month's operating costs but not less than three month's.

## **FUTURE PLANS**

The trustees' current strategic plan runs for five years from 2019 to 2024. A recent review by trustees concluded that the Charity would:

- i. Continue to operate its after school drop-in facility on a daily basis;
- ii. Continue to develop in school support and mentoring activities;
- iii. Develop offshoot projects to support young people needing specific help with their social and emotional capabilities and to tackle loneliness and social isolation.

The Trustees and Project Manager commit to meet in November 2023 for a time of strategic vision planning for 2024 and beyond.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing document**

Chichester City Centre Drop-In is a registered charity, number 1154818, and is constituted under a Charitable Incorporated Organisation (CIO) Foundation Constitution.

### **Recruitment and appointment of new trustees**

On the 27th July 2023, Laura Groot replaced Daniel Slatter as Chair of Trustees due to Dan's approaching retirement in October 2023. Simon Trundle was appointed as Deputy Chair to support and advise Laura in the role. It was also agreed that Rosie Davis be appointed the "light touch" line manager for staff member Catherine Harding due to the fact that Project Manager Sam Harding is her husband and another point of support and accountability is required.

The trustees set the Charity's policy and strategy. They bring experience and expertise in work with young people, in community knowledge, and in the charity and voluntary sector.

Trustees are recruited from known supporters of the Charity who share its aims and aspirations and are believed to be able to bring a breadth and depth of experience and skills to the trustee body. Prior to appointment trustees are briefed on the Charity's activities and are directed to the Charity Governance code and relevant Charity Commission publications. On appointment, trustees are required to complete a Declaration of Interests and a Fit and Proper Person Declaration. They take seriously their obligations to maintain their knowledge and attend relevant courses and seminars.

### **Reporting Serious Incidents**

In accordance with the Charity Commission's guidance on reporting serious incidents, the trustees declare that during the reporting period there were no serious incidents.

**Report of the Trustees  
for the Year Ended 31st July 2023**

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**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Safeguarding**

The Charity works with children and young people and has a written safeguarding policy. Full Disclosure and Barring Service checks are carried out on all those offering to work with the Charity before they are engaged. When necessary the Project Manager liaises with the relevant schools and statutory authorities to report safeguarding concerns. Employees and Volunteers receive safeguarding training appropriate to their respective role. The Safeguarding Lead is Sam Harding and Safeguarding Deputy is Daniel Thompson. There are robust and clear safeguarding disclosure procedures in place which staff and volunteers are regularly briefed on.

The trustees have considered the 'statement of issues' for the wider sector which was included in a Charity Commission oversight of how safeguarding and protecting people from harm are managed within their Charity. Trustees are briefed on safeguarding procedures and a nominated Trustee will oversee the investigations into any incident along with the Project Manager Sam Harding. The safeguarding Trustee for the reporting period was Elspeth Barron.

**Risk management**

The trustees have a duty to identify and review the major risks to which the Charity is exposed and to ensure appropriate systems have been established to minimise those risks and to provide reasonable assurance against fraud or error. The board of Trustees have put in place procedures to identify, monitor and regularly review risks, including risks to ensure compliance with health and safety requirements. The Trustees review the Charity's processes and procedures, on an annual basis including any safeguarding procedures.

It was agreed that the charity would pay for the services of ESJ Solutions for the purposes of book keeping and Sheen Stickland Accountants to produce the annual accounts and assist with other necessities such as tax returns.

The Charity became a member of Trust Advice in order to ensure all policies were relevant and up to date. This membership is renewed annually.

The Drop-In does not offer counselling services but has identified appropriate agencies that can provide such support.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1154818

**Principal address**

104 The Hornet  
Chichester  
West Sussex  
PO19 7JR

**Trustees**

E Barron  
N Dunn  
R Davis  
D Slatter  
S Trundle  
L Groot

**Independent Examiner**

Sheen Stickland  
Chartered Accountants  
7 East Pallant  
Chichester  
West Sussex  
PO19 1TR

Report of the Trustees  
for the Year Ended 31st July 2023

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Approved by order of the board of trustees on 4 March 2024 and signed on its behalf by:

Lauralma  
L Groot - Trustee

**Independent Examiner's Report to the Trustees of  
Chichester City Centre Drop-In**

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**Independent examiner's report to the trustees of Chichester City Centre Drop-In**

I report to the charity trustees on my examination of the accounts of Chichester City Centre Drop-In (the Trust) for the year ended 31st July 2023.

**Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

**Independent examiner's statement**

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.



P E H Wright FCA DChA

Sheen Stickland  
Chartered Accountants  
7 East Pallant  
Chichester  
West Sussex  
PO19 1TR

Date: 4 March 2024

# Chichester City Centre Drop-In

## Statement of Financial Activities for the Year Ended 31st July 2023

		Unrestricted fund £	Restricted fund £	2023 Total funds £	2022 Total funds £
	Notes				
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	67,562	-	67,562	78,355
Investment income	3	385	-	385	31
<b>Total</b>		<u>67,947</u>	<u>-</u>	<u>67,947</u>	<u>78,386</u>
<b>EXPENDITURE ON</b>					
Raising funds	4	9,387	-	9,387	7,857
<b>Charitable activities</b>	5				
Drop-In operating costs		59,911	-	59,911	51,625
<b>Total</b>		<u>69,298</u>	<u>-</u>	<u>69,298</u>	<u>59,482</u>
<b>NET INCOME/(EXPENDITURE)</b>		(1,351)	-	(1,351)	18,904
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		53,494	1,445	54,939	36,035
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>52,143</u>	<u>1,445</u>	<u>53,588</u>	<u>54,939</u>

The notes form part of these financial statements



# Chichester City Centre Drop-In

## Balance Sheet 31st July 2023

	Notes	Unrestricted fund £	Restricted fund £	2023 Total funds £	2022 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	9	3,524	-	3,524	2,918
<b>CURRENT ASSETS</b>					
Debtors: amounts falling due within one year	10	611	-	611	522
Cash at bank		49,286	1,445	50,731	57,340
		<u>49,897</u>	<u>1,445</u>	<u>51,342</u>	<u>57,862</u>
<b>CREDITORS</b>					
Amounts falling due within one year	11	(1,278)	-	(1,278)	(5,841)
		<u>48,619</u>	<u>1,445</u>	<u>50,064</u>	<u>52,021</u>
<b>NET CURRENT ASSETS</b>					
		<u>52,143</u>	<u>1,445</u>	<u>53,588</u>	<u>54,939</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>52,143</u>	<u>1,445</u>	<u>53,588</u>	<u>54,939</u>
<b>NET ASSETS</b>					
		<u>52,143</u>	<u>1,445</u>	<u>53,588</u>	<u>54,939</u>
<b>FUNDS</b>	13				
Unrestricted funds:					
General fund				52,143	53,494
Restricted funds:					
All Churches Trust				1,445	1,445
<b>TOTAL FUNDS</b>				<u>53,588</u>	<u>54,939</u>

The financial statements were approved by the Board of Trustees and authorised for issue on  
 ..... 4 March 2024 ..... and were signed on its behalf by:

..... Lauralma .....  
 L Groot - Trustee

## 1. ACCOUNTING POLICIES

### **Basis of preparing the financial statements**

The financial statements of the charity, 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 Charities Act 2011. The financial statements have been prepared under the historical cost convention.

### **Income**

All income is recognised in the Statement of Financial Activities when entitlement has passed to the Charity, it is probable that the economic benefits associated with the transaction will flow to the Charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

Income from donations and grants is recognised when there is evidence of entitlement to the funds, receipt is probable, and its amount can be measured reliably.

Income received in circumstances where a claim for repayment of tax has been or will be made to HM Revenue and Customs is grossed up for the tax recoverable. Any amount of tax reclaimed or reclaimable but not yet received is accrued and shown as a debtor.

Income from the sale of refreshments to the facility's users is recognised when received.

Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the time contributed by volunteers and no amounts are included for the value of the rent free use of the Chichester Cathedral Bell Tower basement provided by the Chapter of the Cathedral.

### **Expenditure**

Expenditure is recognised on an accrual basis as a liability is incurred.

Expenditure on raising funds includes the costs of all fundraising activities.

Expenditure on charitable activities includes all costs incurred by the Charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the Charity apportioned to charitable activities.

Other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

### **Tangible fixed assets**

Tangible assets costing £200 or more are capitalised at cost. They are subsequently stated at cost less accumulated depreciation and impairment losses. Assets costing less than £200 are written off in the year of purchase.

### **Taxation**

The charity is exempt from tax on its charitable activities.

### **Fund accounting**

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

**1. ACCOUNTING POLICIES - continued****Fund accounting**

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.

**Pension costs and other post-retirement benefits**

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**2. DONATIONS AND LEGACIES**

	2023	2022
	£	£
Donations	763	420
Church and Trust Grants received	59,236	64,445
Covid-19 support funding	-	1,335
Other donations	7,493	12,050
Gift aid refund	70	105
	<u>67,562</u>	<u>78,355</u>

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

	2023	2022
	£	£
Grants-Churches	1,830	1,875
Grants-Trusts	50,550	62,570
Other grants	6,856	-
	<u>59,236</u>	<u>64,445</u>

**3. INVESTMENT INCOME**

	2023	2022
	£	£
Deposit account interest	<u>385</u>	<u>31</u>

**4. RAISING FUNDS**

**Raising donations and legacies**

	2023	2022
	£	£
Volunteer costs (inc training)	<u>9,387</u>	<u>7,857</u>

**5. CHARITABLE ACTIVITIES COSTS**

	Direct Costs £	Support costs (see note 6) £	Totals £
Drop-In operating costs	<u>58,711</u>	<u>1,200</u>	<u>59,911</u>

**6. SUPPORT COSTS**

	Governance costs £
Drop-In operating costs	<u>1,200</u>

**7. TRUSTEES' REMUNERATION AND BENEFITS**

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

**Trustees' expenses**

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

**8. STAFF COSTS**

	2023	2022
	£	£
Wages and salaries	36,155	39,339
Other pension costs	<u>605</u>	<u>-</u>
	<u>36,760</u>	<u>39,339</u>

The average monthly number of employees during the year was as follows:

	2023	2022
Project Manger	1	1
Youth Worker	<u>1</u>	<u>1</u>
	<u>2</u>	<u>2</u>

No employees received emoluments in excess of £60,000.

**9. TANGIBLE FIXED ASSETS**

	Plant and machinery £	Fixtures and fittings £	Totals £
<b>COST</b>			
At 1st August 2022	15,570	1,463	17,033
Additions	2,690	-	2,690
	<u>18,260</u>	<u>1,463</u>	<u>19,723</u>
At 31st July 2023			
<b>DEPRECIATION</b>			
At 1st August 2022	12,653	1,462	14,115
Charge for year	2,084	-	2,084
	<u>14,737</u>	<u>1,462</u>	<u>16,199</u>
At 31st July 2023			
<b>NET BOOK VALUE</b>			
At 31st July 2023	<u>3,523</u>	<u>1</u>	<u>3,524</u>
At 31st July 2022	<u>2,917</u>	<u>1</u>	<u>2,918</u>

**10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023 £	2022 £
Gift aid refunds	345	275
Other debtors	-	6
Prepayments	266	241
	<u>611</u>	<u>522</u>

**11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023 £	2022 £
Trade creditors	138	4,821
Other creditors	1,140	1,020
	<u>1,278</u>	<u>5,841</u>

**12. LEASING AGREEMENTS**

Apart from the licence to occupy the basement of the Chichester Cathedral's Bell Tower rent free there are no operating leases. Any lease payments would be recognised as an expense over the lease term on a straight-line basis. The aggregate benefit of any lease incentives would be recognised as a reduction to expense over the lease term, on a straight-line basis.

**13. MOVEMENT IN FUNDS**

	At 1.8.22 £	Net movement in funds £	At 31.7.23 £
<b>Unrestricted funds</b>			
General fund	53,494	(1,351)	52,143
<b>Restricted funds</b>			
All Churches Trust	1,445	-	1,445
<b>TOTAL FUNDS</b>	<u>54,939</u>	<u>(1,351)</u>	<u>53,588</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	67,947	(69,298)	(1,351)
<b>TOTAL FUNDS</b>	<u>67,947</u>	<u>(69,298)</u>	<u>(1,351)</u>

**Comparatives for movement in funds**

	At 1.8.21 £	Net movement in funds £	At 31.7.22 £
<b>Unrestricted funds</b>			
General fund	34,590	18,904	53,494
<b>Restricted funds</b>			
All Churches Trust	1,445	-	1,445
<b>TOTAL FUNDS</b>	<u>36,035</u>	<u>18,904</u>	<u>54,939</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	78,386	(59,482)	18,904
<b>TOTAL FUNDS</b>	<u>78,386</u>	<u>(59,482)</u>	<u>18,904</u>

**13. MOVEMENT IN FUNDS - continued**

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

	At 1.8.21 £	Net movement in funds £	At 31.7.23 £
<b>Unrestricted funds</b>			
General fund	34,590	17,553	52,143
<b>Restricted funds</b>			
All Churches Trust	1,445	-	1,445
<b>TOTAL FUNDS</b>	<u>36,035</u>	<u>17,553</u>	<u>53,588</u>

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 £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	146,333	(128,780)	17,553
<b>TOTAL FUNDS</b>	<u>146,333</u>	<u>(128,780)</u>	<u>17,553</u>

**All Churches Trust**

During the year to 31 July 2020 Allchurches Trust awarded a £3,000 grant to assist with the funding of the charity's Life Group project. The Covid-19 pandemic delayed the start of the project and funds were put on hold.

**14. RELATED PARTY DISCLOSURES**

Dan Slatter, a trustee, is a leader of Revelation Family Church. During the year the Charity paid that church £15,036 (2022 £39,339) as a contribution towards the employment costs of Sam Harding and Bekah Robinson. Revelation Family Church disclosed to the Charity Sam Harding's and Bekah Robinson's remuneration and associated employment costs and the trustees are satisfied that the cost to the Church exceeded the amount the Charity paid for their services. The Charity also paid the Church £6,320 for the temporary use of 104 the Hornet for use as a temporary Covid-19 secure Drop-in space (2022 £2,640).

For administrative convenience the Charity purchases refreshment stock through Revelation Family Church and when requested by the Charity also orders other goods and services on behalf of the Charity. The Church recharges these to the Charity at cost. During the year a total of £2,023 was recharged to the Charity (2022 £3,124).

During the year the Charity occupied the basement of the Cathedral Bell Tower rent free under a licence granted by the Cathedral Chapter and paid the Chapter £125 (2022 £500) for electricity used in the bell tower for heating, power and lighting.

**Chichester City Centre Drop-In****Detailed Statement of Financial Activities  
for the Year Ended 31st July 2023**

	2023 £	2022 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	763	420
Church and Trust Grants received	59,236	64,445
Covid-19 support funding	-	1,335
Other donations	7,493	12,050
Gift aid refund	70	105
	<u>67,562</u>	<u>78,355</u>
<b>Investment income</b>		
Deposit account interest	385	31
	<u>67,947</u>	<u>78,386</u>
<b>Total incoming resources</b>		
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Volunteer costs (inc training)	9,387	7,857
<b>Charitable activities</b>		
Wages	36,155	39,339
Pensions	605	-
Rates and water	58	68
Insurance	1,270	918
Light and heat	125	375
Postage and stationery	116	84
Advertising	530	855
Sundries	56	82
Refreshments	1,327	1,213
Internet	1,661	929
DBS checks	368	166
Rent	6,320	2,640
bank charges	66	97
Life Group	2,158	213
Activities (inc assemblies)	1,159	685
Bookkeeping	638	189
Professional Services	853	-
Repair and maintenance	714	740
Relational hub	2,448	-
Plant and machinery	2,084	1,892
	<u>58,711</u>	<u>50,485</u>
<b>Support costs</b>		
<b>Governance costs</b>		
Independent Examination fees	1,200	1,140

This page does not form part of the statutory financial statements



**Chichester City Centre Drop-In**

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

	2023	2022
	£	£
Total resources expended	69,298	59,482
<b>Net (expenditure)/income</b>	<b>(1,351)</b>	<b>18,904</b>

This page does not form part of the statutory financial statements