

WARRINGTON YOUTH ZONE LIMITED

England & Wales · Charity number 1101086

Details

Other names	WARRINGTON YOUTH CLUB LIMITED
Status	Registered
Legal form	Charitable company
Company number	04905398
Registered	2003-12-08
Register	View on the Charity Commission register

Contact

Address	Warrington Youth Zone Dallam Lane Warrington Cheshire United Kingdom WA2 7NG
Phone	01925977277
Email	davem@warringtonyouthclub.co.uk
Website	www.warringtonyouthzone.org

Activities

Objects: TO HELP AND EDUCATE CHILDREN AND YOUNG PEOPLE RESIDENT IN THE AREA OF WARRINGTON AND THE SURROUNDING AREAS THROUGH THEIR LEISURE TIME ACTIVITIES BY PROMOTING THEIR FULL PHYSICAL AND SPIRITUAL POTENTIAL IN ORDER THAT THEY MAY GROW TO FULL MATURITY AS INDIVIDUALS AND MEMBERS OF SOCIETY AND SO THAT THEIR CONDITIONS OF LIFE MAY IMPROVE.

Activities: Warrington Youth Club exists to support young peoples social development, offering them opportunities to increase their skills, self-awareness and confidence, enabling them to make positive life choices. Our guiding values are Learning, Choice, Participation, and Diversity.

Classification

- **How:** Provides Human Resources, Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, Disability, Accommodation/housing, Amateur Sport, Economic/community Development/employment, Recreation
- **Who:** Children/young People, People With Disabilities

Geography

- **Area of benefit:** WARRINGTON, CHESHIRE
- Warrington

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-29	£2,279,228	£2,377,353	£8,821,436	106
2024-03-29	£1,852,526	£2,183,879	£8,919,561	97
2023-03-29	£2,396,493	£2,144,385	£9,251,856	89
2022-03-29	£8,894,864	£1,870,011	£8,999,748	49
2020-09-30	£1,983,569	£1,038,386	£1,974,895	45

Trustees

Name	Role	Appointed
Amanda Jean Kiddle	Chair	2023-08-08
CHRISTOPHER JOHN PURSLOW		2019-11-26
Dr WILLIAM NIXON		2025-09-30
Edward Peter Atkinson		2017-10-17
Gregory Edward Hewitt		2024-10-08
Helen Clare Kanakides		2024-10-08
Lauren Phyllis Soutar		2023-01-30
MR DAVID BRIGGS		
STUART MIDDLETON		2021-07-23
Shelley Anne Gerrard		2025-10-09

WARRINGTON YOUTH ZONE LIMITED

England & Wales - Charity number 1101086

Accounts

Charity Registration No. 1101086

Company Registration No. 04905398 (England and Wales)

WARRINGTON



An **OnSide** Youth Zone

WARRINGTON YOUTH ZONE LIMITED
(A COMPANY LIMITED BY GUARANTEE)

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

“Transforming the lives of children and young people”



WARRINGTON YOUTH ZONE LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	E P Atkinson F.C.A.	
	T D Briggs CVO, MBE, K.St.J	
	C Purslow DL	
	S Middleton	
	J Downes	
	L Soutar	
	A J Kiddle	
	G Hewitt	(Appointed 8 October 2024)
	H Kanakides	(Appointed 8 October 2024)
Charity number	1101086	
Company number	04905398	
Registered office	Warrington Youth Zone Dallam Lane Warrington Cheshire WA2 7NG	
Auditor	Voisey & Co LLP 8 Winmarleigh Street Warrington Cheshire WA1 1JW	
Bankers	Barclays 23-25 Golden Square Warrington Cheshire WA1 1TW	

WARRINGTON YOUTH ZONE LIMITED

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WARRINGTON YOUTH ZONE LIMITED

CHIEF EXECUTIVE'S STATEMENT

FOR THE YEAR ENDED 31 MARCH 2025

Warrington Youth Zone CEO, Dave McNicholl

A year of growth and development.



Before opening the doors of Warrington Youth Zone on 2nd July 2022 we set a target of 5,000 members from across all 22 electoral wards of Warrington. Since opening the doors we have had over 12,000 sign up. We are delighted to have so many children and young people join the organisation and benefit from the broad range of services that we provide on a daily basis. We have a target of 1,300 visits per week and really focus on ensuring that each child and young person who accesses our services receives the highest level of support.

Our primary aim is to support children and young people aged 7 – 19 or up to 25 for those with additional needs and our programmes are split into two groups, Universal and Targeted Programmes. Our Universal offer is open to all children and young people and includes the daily drop in Youth Clubs. On Monday, Wednesday, Friday and Saturday evenings we run senior sessions for young people aged 12 – 19 or up to 25 for those with additional needs. On Tuesday and Thursday evenings and on Saturday afternoons we open the doors for our junior members who are aged 7 – 12. Each Sunday we run a quieter open access session called Springboard for children and young people who prefer a calmer environment, many of those who attend Springboard have a range of additional support needs.



WARRINGTON YOUTH ZONE LIMITED

CHIEF EXECUTIVE'S STATEMENT

FOR THE YEAR ENDED 31 MARCH 2025

In November 2023 the organisation took a contract out with a facilities Management company at the point that our original Facilities Manager retired. This was not the right move for the organisation as we need to have an onsite resource to respond to the daily requirements of the organisation from repairs and general maintenance to setting up furniture for events. In August 2024 we activated the break clause and left the contract in November 2024. At which point we recruited the current Facilities Manager who is working out really well.

In June 2024 we recruited a Director of Fundraising who was responsible for building a fundraising team and developing our network of Founder Patrons. In July we recruited our Philanthropy Manager with funding from the OnSide Foundation, the post is funded for three years, and they are establishing new funding streams for the organisation.

In December 2024, after nearly eight years as Chair of Warrington Youth Zone, Mark Brocklehurst former MD of Sharples Group in Warrington, resigned from the role as chair following the sale of his business in 2023. After an extensive process to identify a new chair, Amanda Kiddle took the role. Amanda was former Director of Human Resources for the Nuclear industry in Birchwood; she had been a board member of the Youth Federation based in Cheshire for 7 years and joined the board of Warrington Youth Zone in August 2023. The board had an away day in March 2025 and following a governance review we are establishing a number of new subgroups, each chaired by an existing board member. The subgroups are:

Finance Subgroup – has oversight of the monthly management accounts and reviews them before they are presented to the board.

Health and Safety and Facilities Subgroup – reviews all issues associated with the management of the building and ensuring compliance with the Health and Safety Policy.

Safeguarding Subgroup – to review trends in Safeguarding and identify learning from individual cases, whilst ensuring that all incidents have been managed in line with the Safeguarding Protocols.

Membership and the Offer Subgroup – to review the current membership and attendance and identify and implement changes to increase both, and to review the quality of the offer and programme for children and young people.

People and Performance Subgroup – formally the Remuneration Committee this group ensures that systems and processes are in place to assess the performance of team members and ensure fair recognition, reward and remuneration.

Grants and Trusts Subgroup – to assess the performance and progress of the Grants and Trusts Fundraising team ensuring they have the skills, knowledge and tools to undertake the function effectively.

Fundraising Subgroup – to provide advice, guidance, oversight and challenge to the fundraising function to ensure that the organisation achieves its targets for income generation.

Partnerships Subgroup – to provide guidance and review of the range of partnerships which are developed to secure service in kind leading to cost savings and to enhance the offer to young people.

There were some changes at the board during the year with Paula Worthington, board member with the portfolio for Safeguarding, stood down when she left her role of Director of Children's Services with Warrington Borough Council, Elaine Bentley took her position in her capacity as Early Help Manager with Warrington Borough Council. Fiona Norcross, OnSide Network Trustee, resigned from the board when she left her role as Director of Finance with OnSide. Clare Kanakides took her portfolio in September 2024. Greg Hewitt, Managing Director of Rock Oil who are a supporter of Warrington Youth Zone, joined the board in the financial year.

WARRINGTON YOUTH ZONE LIMITED

CHIEF EXECUTIVE'S STATEMENT

FOR THE YEAR ENDED 31 MARCH 2025

Chris Purslow, vice chair of the Board chose, with the Purslow Family, to renew their financial commitment to the organisation, but rather than an unrestricted gift, they elected to sponsor a fundraising role. This allowed for the recruitment of a second full time Grants and Trusts Fundraiser who started in September 2024.

One of the changes that took place under the new Labour Government was the abolition of the National Citizen Service (NCS), which was a personal development programme launched under David Cameron's Coalition Government in 2011 with roll out nationwide in 2012. The flagship programme became the main investment in Young People between 2011 and 2024. Warrington Youth Club ran the programme and over 15,000 young people in Warrington took part in the programme which incorporated residentials and social action programmes and culminated in a graduation programme. The NCS programme finished in March 2025, and we await the opportunities which are to be outlined in the Government's Youth Strategy due to be launched later this year.



In September 2023 OnSide held their biannual conference at Warrington Youth Zone, the chair of OnSide, Charles Mindenhall challenged each Youth Zone to really consider how they were engaging with Artificial Intelligence. Charles asked delegates to consider the work that needs to be undertaken to upskill Youth Workers so that they can in turn support young people and begin to close the emerging 'Digital Gap'.

In April 2024 Baby Zone was launched at Warrington Youth Zone. Although the programme had been running since 2021 in the three London Youth Zones, Warrington was the first to operate outside of the capital. The aim of Baby Zone is to provide families who could not otherwise afford to access high quality classes for children and toddlers. The classes include Toddler Sense, Baby Massage, Mini Medics, Tumble Tots and a number of soft play spaces around the Youth Zone. The sessions are completely free of charge to attend and whilst there has been a gradual increase in attendance we are now experiencing up to 150 families accessing Baby Zone each week.



WARRINGTON YOUTH ZONE LIMITED

CHIEF EXECUTIVE'S STATEMENT

FOR THE YEAR ENDED 31 MARCH 2025

In 2024 Liverpool based Research Company AMION agreed to undertake a piece of research on the impact of Warrington Youth Zone two years after opening. The research was undertaken at the Youth Zone, through Outreach sessions and online interviews. Children, young people, parents and carers, local businesses and agencies including Warrington Borough Council and Cheshire Police were interviewed.

The report found some fascinating outcomes which really demonstrate the difference the Youth Zone has made on the lives of children, young people, families and the wider Warrington Community, these differences include:

- 85% of our members have made more friends.
- 51% are more self-confident.
- 46% are staying out of trouble.
- Nearly 40% are more aware of the dangers associated with alcohol, cigarettes and drugs.
- 40% are less worried about their health and about school.
- 44% work harder at school.
- 40% are less likely to miss school.
- 46% reduction in Anti-Social Behaviour in the town centre since the Youth Zone opened.

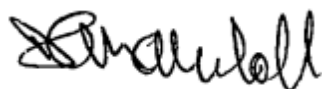


The report was presented to the business community during a really high-quality two-part event in January 2025, during which our patrons and supporters were invited to a drinks reception during which the headlines of the report were highlighted and a copy presented to each attendee. Followed by our inaugural Youth Awards event at the Youth Zone, over 300 people enjoyed an evening of food, entertainment and recognition of the incredibly positive impact that many children and young people make on the Warrington Community every day.

As I look back on what has been an exciting and challenging year at Warrington Youth Zone I am thrilled that we continue to work together as a team with our board, volunteers, team members and families to transform the lives of children and young people each and every day.

Thank you for taking the time to read this report and please support us in any way you can to have an impact on the lives of children, young people and their families from across Warrington.

Best Wishes
Dave McNicholl
Chief Executive



Dave McNicholl

Chief Executive

Dated: 19 August 2025

WARRINGTON YOUTH ZONE LIMITED

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

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, are pleased to present their annual trustees' report together with the financial statements of the charity for the year ended 31 March 2025 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives and activities

The charity exists to support young people's social, personal and emotional development, offering them opportunities to increase their skills, self-awareness and confidence, enabling them to make positive life choices. Our guiding values are.

- Learning
- Choice
- Participation
- Diversity

Strategic report

The description under the headings "Achievements and performance" and "Financial review" meet the company law requirements for the trustees to present a strategic report.

Achievements and performance

Main activities undertaken:

The work of the organisation is not limited to two categories, but most of our offer falls within Universal or Targeted work with young people.

Universal Play, Youth and Sports offer:

Evening Youth Clubs: At the Youth Zone our Youth Clubs are open seven days a week, Mondays, Wednesdays, Fridays and Saturdays are Senior Sessions from 4pm - 9pm through the week and 4pm - 10pm at the weekend. Junior Sessions are 4pm - 8pm Tuesdays and Thursdays and 11am - 3pm on Saturdays. We run a session called Springboard for vulnerable and disabled children and young people on Sundays from 11am - 3pm and our Project Zone sessions are run from 4pm - 8pm each Sunday, allowing children and young people a chance to focus on specific activities in a more structured way.

Holiday Clubs: are aimed at children and young people aged 7 - 16 years of age, most of our members who attend these sessions are 7 - 13 and families book these sessions through our website. We have benefited from a funding stream through central Government entitled HAF (Holiday, Activity and Food). This programme was developed following footballer Marcus Rashford's campaign to Government to support children on free school meals to have access to food and activities during the school holidays. We deliver holiday clubs in primary schools across Warrington throughout the school holidays.

The Aspire Holiday Club is funded through a contract with Warrington Borough Council as part of the short breaks offer. This is delivered in the local Special Educational Needs and Disabilities schools, Foxwood and Green Lane schools in Warrington and targeted at children and young people who have Special Educational Needs and Disabilities (SEND).

WARRINGTON YOUTH ZONE LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Targeted Offer:

Targeted Provision

Our targeted offer is designed both with young people and for young people to ensure those who need support, information, advice and guidance with a range of issues can receive it clearly, effectively and discreetly. Our targeted offer includes:

Buddy Up: This is a peer befriending service established in 2010 which provides one to one support for disabled children and young people from a 'Buddy', who is someone their own age, or similar, and provides more social opportunities for both young people. Over the past year we have:

- Worked with 76 young people as part of the Buddy Up programme.
- Trained and supported over 90 Buddies.
- Readjusted to life post Covid and further strengthened our link with the Children's Adventure Farm Trust, providing many more disabled children and young people the opportunity to benefit from the incredible facilities and experiences provided by the farm.
- Delivered regular group trips, activities and film nights to encourage children and young people on Buddy Up to socialise and develop alongside their peers.

Employability: We work closely with young people, employers and partner agencies to build young people's skills, knowledge and experience to improve life skills and increase levels of employability. Over the past year we have:

- Developed and delivered The Employability Matters programme; a project providing young people with an Employability Coach who supports them as a group with topics such as budgeting and effective communication as well as on an individual basis with job applications, interview technique etc.
- Worked with 55 young people as part of The Employability Matters programme.
- Strengthened our links with local schools and colleges who are making referrals to this programme for some school refusers and those deemed to be at risk of becoming Not In Education Employment or Training (NEET).
- Developed a partnership with Warrington Job Centre Plus to offer an Employability Hub; a project their job coaches can refer into, offering individual support to any of their 'clients' struggling to gain employment.

Emotional Health and Wellbeing: With Mental Health and wellbeing featuring as a major issue in young lives, we have developed a programme to offer support in this area. Over the past year we have:

- Developed a team to support the Emotional Health and Wellbeing Lead with new and existing programme delivery.
- Extended the EH&W one to one support available for young people deemed to be in the higher category of need according to our referral system.
- Continued to establish and develop links with external partners and agencies to ensure signposting to alternative services is as effective and relevant as possible.
- Recently secured a contract with ICB (Integrated Care Board - formally the Clinical Commissioning Group, part of the NHS) to develop this work to run as a 7-day service which was launched in April 2023 to support children and young people who are facing challenges with their Mental Health it is entitled Youth In Mind.

National Citizen Service: Warrington Youth Club continue as the sole provider of the government's flagship Youth Programme, NCS, since 2012. The personal development programme aimed at young people in years 11 and 12 normally supports over 600 young people each year in Warrington. As well as our Summer and Autumn NCS programmes, in 2024 the programme was delivered in a different format with 120 young people taking part. The NCS Programme nationally was closed on 31 March 2025.

Volunteers: Both young people and adults contribute as volunteers to the work of the charity, in 2024/2025 we had an average of 105 active volunteers each month. Our main objective is to build our volunteer team and we have recently relaunched our Volunteering Strategy and recruited a Volunteer Manager who is developing our volunteering pathway and recruitment.

WARRINGTON YOUTH ZONE LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Financial review

During the 12 month period, total incoming resources have increased to £2,279,228 (2024: £1,852,526) total resources expended have increased to £2,377,353 (2024: £2,183,879), resulting in a net movement in funds of (£98,125) (2024: (£332,295)). On 31 March 2025, excluding capital funds, there were £389,861 (2024: £116,435) of restricted revenue funds, which are detailed in note 21.

Reserves policy

The Trustees have reviewed the reserves policy for the Warrington Youth Zone. This review encompassed the nature of the income and expenditure streams, and the nature of the reserves required. The review concluded that, to allow the charity to be managed efficiently and to provide an uninterrupted service to our client base, unrestricted free reserves of nine months running costs is required. For the Youth Zone this requirement is a figure of circa £1.09m.

The Trustees also decided that £250,000 of unrestricted funds should be designated to future repairs and maintenance of the building. The timing of the expenditure is unknown, given the building is newly constructed and completed in July 2022. In addition, £100,000 has been designated to cover staff redundancy for any grant funding programmes where there is no guarantee of continued funding. The timing of this expenditure is not known as funding is considered to be secure for the foreseeable future.

On 31 March 2025 there were unrestricted funds of £1,532,444 (2024: £1,828,446), which is equivalent to approximately 12 months of running costs and, with the expected future cashflows, the charity expects to have the required level of free reserves in 2025/2026.

Principal funding sources

The principal funding sources for the charity are currently by way of grants and trusts, from several Grant making Trusts including those detailed in note 4 to the accounts, and donations.

Investment policy and objectives

The charity does not have any investment assets.

Risk management

The trustees have a risk management strategy which comprises:

- an annual review of the principal risks and uncertainties that the Charity faces.
- the establishment of policies, systems and procedures to mitigate those risks identified in the annual review.
- the implementation of procedures designed to minimise or manage any potential impact on the charity should these risks materialise.

This work has identified that financial sustainability of the Charity is the major financial risk for the Charity. This is managed by a reserves policy and the use of designated funds, see note 22 for further details.

Attention has also been focused on non-financial risks arising from safeguarding of the young people's welfare. This is managed closely via robust policies and procedures, independent checks and regular awareness training of staff.

WARRINGTON YOUTH ZONE LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Future plans

As we look towards 2025 / 2026 we are aiming to both consolidate and build on the quality of everything that we currently deliver each day in the Youth Zone. We are really focused on developing a broad range of services that support children and young people who are facing challenges with their Mental Health and post pandemic we are aware that there is a significant number of children and young people who are struggling to reengage in education which is having an impact on their emotional wellbeing. We believe that Youth Work is a really important vehicle to reach some of the most vulnerable children and young people.

Whilst we recognise the success that Warrington Youth Zone has become with over 9,000 members in year one, our biggest challenge is ensuring that we do not experience a significant reduction in membership and that we ensure the Youth Zone and the programme we offer is both relevant and attractive to children and young people from across the borough. We are going to identify practical solutions to remove any barriers to accessing the Youth Zone, whether this is confidence, transport or cost.

Structure, governance and management

The organisation is a company limited by guarantee incorporated 19 September 2003.

The Company was registered as a charity 8 December 2003, but prior to incorporation the organisation had existed as an unincorporated charity since 2001. On 4 April 2022 the charity changed its name by way of special resolution to Warrington Youth Zone Limited from Warrington Youth Club Limited.

The Company commenced its activities on 1 October 2003.

The Company was established under the Memorandum of Association which established the objects and powers of the charitable Company and is governed under its Articles of Association. The Memorandum and Articles of Association incorporated the Trust Deed of the old Club and have been approved by the Charity Commission.

The charity is a member of the Youth Federation, and has a close relationship with Warrington Borough Council, working with the Youth Service to ensure we can offer complementary services. The organisation became a member of the OnSide Network of Youth Zones in July 2016.

The charity's base of operation was the Peace Centre until March 2022, the new base of operation is Warrington Youth Zone, Dallam Lane, Warrington, which is solely occupied and managed by the organisation.

Partnership projects are run with several external organisations including; Warrington Disability Partnership, Child Adolescent Mental Health Service (CAMHS), Warrington, University Technical College (UTC), Warrington Borough Council (WBC), Warrington Carers Hub, University of Chester, HomeStart Warrington and Cheshire, Baby Zone, Warrington Wolves Foundation and Cheshire Police in accordance with formal partnership agreements.

The trustees meet every two months and may delegate the implementation of their decisions in day to day operations of the organisation to the Chief Executive Officer (Dave McNicholl) or Leadership Team (page 11).

WARRINGTON YOUTH ZONE LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Related parties and co-operation with other organisations

None of the trustees receive remuneration or other benefit from their work with the charity. Any connection between a trustee or Senior Manager of the charity with its suppliers must be disclosed to the full board of trustees in the same way as any other contractual relationship with a related party. Any such transactions are disclosed in note 25 to the accounts.

In 2000 Bill Holroyd was the chair of Bolton Lads and Girls Club and observed that the Club had over 3,000 members and regularly had an attendance of over 1,000 visits per week. Bill was keen to replicate the Bolton model across the UK and provide children and young people in towns and cities nationally to have access to the same opportunities, facilities and experiences as those in Bolton. In 2008 a national charity 'OnSide' was founded, with the purpose of developing and supporting existing Youth Zones. Today there are 15 youth zones open with the furthest north being Carlisle and the furthest south, Croydon. There are 8 additional Youth Zones under development across the UK including the east side of the country Barnsley and Grimsby and Southwest in Bristol. By the end of 2025 there will be 22 open Youth Zones.

OnSide support the Youth Zones in a range of ways, offering advice, guidance and support, but also securing funding for the Youth Zones through their Fundraising Team who apply for funding from Grant making bodies, businesses and individuals for the benefit of each of the Youth Zones. We recognise this as funding from OnSide.

Occasionally the network will also generate funding which will be allocated to individual Youth Zones, this is often through a relationship with a business, grant making trust or individual that the Chief Executive or Head of Fundraising within a Youth Zone have developed. We recognise this as funding from the Network.

WARRINGTON YOUTH ZONE LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

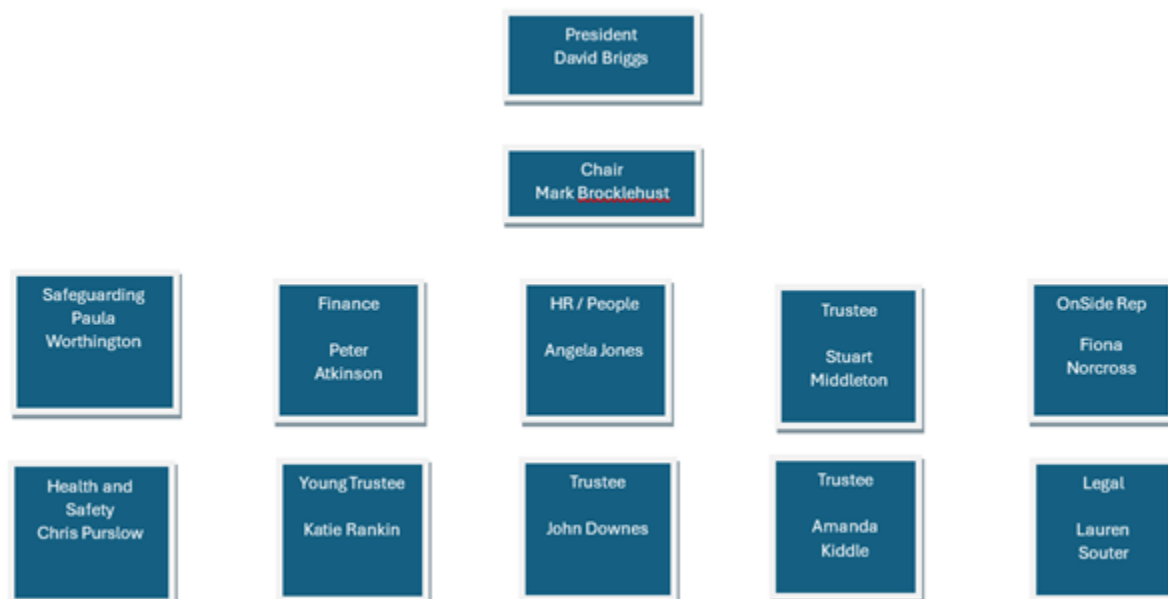
The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

E P Atkinson F.C.A.	
T D Briggs CVO, MBE, K.St.J	
M Brocklehurst	(Resigned 12 June 2025)
W Carr	(Resigned 20 May 2024)
A Jones	(Resigned 8 October 2024)
C Purslow DL	
P J Worthington	(Resigned 8 October 2024)
S Middleton	
J Downes	
L Soutar	
F Norcross	(Resigned 8 October 2024)
A J Kiddle	
K L Rankin	(Resigned 12 June 2025)
G Hewitt	(Appointed 8 October 2024)
H Kanakides	(Appointed 8 October 2024)
E Bentley	(Appointed 8 October 2024 and resigned 1 July 2025)

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £10 in the event of a winding up.

Trustee structure

During the year, there were 12 trustees who were also directors of the organisation, each board member adopts a portfolio of responsibility for which they work with the leadership team and report to the board on progress in their area. A member of the team is aligned with each board member to ensure there is a link between the governance and the operations.



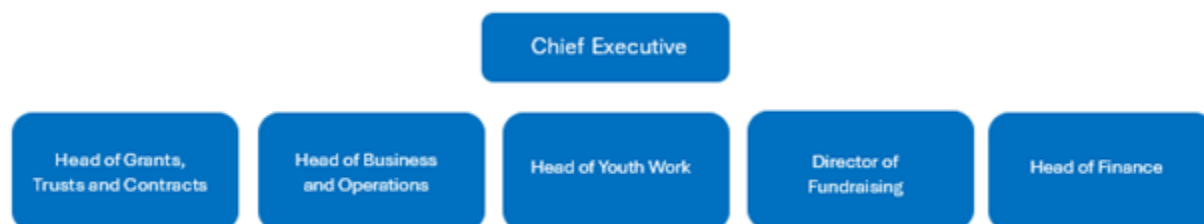
WARRINGTON YOUTH ZONE LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Leadership Team

The Charity Chief Executive, David McNicholl, provides key strategic leadership to the Club and chairs the Senior Leadership Team meetings every month which provide the opportunity to strategically set goals, review progress against and identify actions that ensure objectives relating to policies, performance and practice, across all sections of the Club.



Recruitment, induction and training of new trustees

New trustees undergo an induction session to brief them on the legal obligations under charity and Company law, the content of the Memorandum and Articles of Association, the committee and decision-making processes, the strategic plan and recent financial performance of the charity. The trustees are offered information on and encouraged to attend external training events deemed to be of relevance to their role. All trustees are issued with a Trustee Handbook which has been developed by the OnSide Network and is updated periodically. All trustees are invited to training pertinent to the role of a trustee annually, they are also invited to attend monthly seminars delivered by the OnSide Network on issues including Governance, Health and Safety, Charity Finance and Safeguarding.

Public benefit

The trustees have considered the Charity Commission's guidance on public benefit and in particular, the guidance on the support for young people. The trustees believe this Charity provides a public benefit as its principal activities support young people's social development and well-being, offering them opportunities to increase their skills and confidence, therefore helping them to make positive life choices.

Auditor

In accordance with the company's articles, a resolution proposing that Voisey & Co LLP be reappointed as auditor of the company will be put at a General Meeting.

Disclosure of information to auditor

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The trustees' report, including the strategic report, was approved by the Board of Trustees.

E P Atkinson F.C.A.

Trustee

Dated: 19 August 2025

WARRINGTON YOUTH ZONE LIMITED

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2025

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

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

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

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

WARRINGTON YOUTH ZONE LIMITED

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF WARRINGTON YOUTH ZONE LIMITED

Opinion

We have audited the financial statements of Warrington Youth Zone Limited (the 'charitable company') for the year ended 31 March 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

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

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

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

We have nothing to report in this regard.

WARRINGTON YOUTH ZONE LIMITED

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF WARRINGTON YOUTH ZONE LIMITED

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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

WARRINGTON YOUTH ZONE LIMITED

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF WARRINGTON YOUTH ZONE LIMITED

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

1 - We enquired of management and those charged with governance about actual and potential litigation and claims, including review of relevant nominal ledger accounts.

2 - We obtained an understanding of laws, regulations and guidance that affect the Charitable Company, focusing on those that had a direct effect on the financial statements or that had a fundamental effect on its operations. Key laws, regulations and guidance that we identified included the Companies Act 2006 and the Charity Act 2011.

3 - We enquired of management and those charged with governance to identify any instances of non-compliance with laws and regulations.

4 - We reviewed the Charitable Company's financial statement disclosures and agreed to supporting documentation to assess compliance with the applicable laws and regulations discussed above.

5 - We gained an understanding of the controls that the Trustees and management team have in place to prevent and detect fraud. We enquired of the Trustees and management team about any incidences of fraud that had taken place during the accounting period.

6 - The risk of fraud and non-compliance with laws and regulations was discussed within the audit team and tests were planned and performed to address these risks.

7 - In addressing the risk of fraud due to management override of controls, we performed testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for bias.

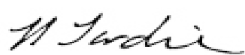
8 - We also challenge management assumptions with regard to accounting estimates.

Despite appropriate planning and performing our work in accordance with International Auditing Standards, there are always inherent limitations that non-compliance is not detected. Non-compliance with laws and regulations is often further removed from the events and transactions reflected in the financial statements and material misstatements due to fraud can be deliberately concealed from auditors, for example through misrepresentation, forgery or collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Hayley Jardine BFP ACA (Senior Statutory Auditor)
For and on behalf of Voisey & Co LLP

Chartered Accountants
Statutory Auditor

29 August 2025
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8 Winmarleigh Street
Warrington
Cheshire
WA1 1JW

WARRINGTON YOUTH ZONE LIMITED

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

Current financial year

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Total 2024 £
	Notes				
<u>Income and endowments from:</u>					
Donations and legacies	3	520,721	1,000	521,721	504,003
Charitable activities	4	379,903	1,178,170	1,558,073	1,200,902
Other trading activities	5	40,265	29,167	69,432	56,838
Investments	6	84,673	-	84,673	81,432
Other income	7	45,329	-	45,329	9,351
Total income		1,070,891	1,208,337	2,279,228	1,852,526
<u>Expenditure on:</u>					
Raising funds	8	193,316	-	193,316	164,804
Charitable activities	9	1,092,823	1,091,214	2,184,037	2,019,075
Total resources expended		1,286,139	1,091,214	2,377,353	2,183,879
Net income/(expenditure)		(215,248)	117,123	(98,125)	(331,353)
Gross transfers between funds	21	(80,754)	80,754	-	-
Net movement in funds		(296,002)	197,877	(98,125)	(331,353)
<u>Other recognised gains and losses</u>					
Other gains or losses	16	-	-	-	(942)
Net movement in funds		(296,002)	197,877	(98,125)	(332,295)
Fund balances at 1 April 2024		1,828,446	7,091,115	8,919,561	9,251,856
Fund balances at 31 March 2025		1,532,444	7,288,992	8,821,436	8,919,561

The statement of financial activities includes all gains and losses recognised in the year.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

WARRINGTON YOUTH ZONE LIMITED

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

Prior financial year

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes			
<u>Income and endowments from:</u>				
Donations and legacies	3	504,003	-	504,003
Charitable activities	4	569,042	631,860	1,200,902
Other trading activities	5	56,838	-	56,838
Investments	6	81,339	93	81,432
Other income	7	9,351	-	9,351
Total income		1,220,573	631,953	1,852,526
<u>Expenditure on:</u>				
Raising funds	8	164,804	-	164,804
Charitable activities	9	1,393,685	625,390	2,019,075
Total resources expended		1,558,489	625,390	2,183,879
Net income/(expenditure)		(337,916)	6,563	(331,353)
Gross transfers between funds	21	100,150	(100,150)	-
Net movement in funds		(237,766)	(93,587)	(331,353)
<u>Other recognised gains and losses</u>				
Other gains or losses	16	(942)	-	(942)
Net movement in funds		(238,708)	(93,587)	(332,295)
Fund balances at 1 April 2023		2,067,154	7,184,702	9,251,856
Fund balances at 31 March 2024		1,828,446	7,091,115	8,919,561

The statement of financial activities includes all gains and losses recognised in the year.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

WARRINGTON YOUTH ZONE LIMITED

BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	17	6,767,399		6,874,444	
Investments	18	100		100	
		6,767,499		6,874,544	
Current assets					
Debtors	19	216,326		194,496	
Cash at bank and in hand		2,243,498		2,322,308	
		2,459,824		2,516,804	
Creditors: amounts falling due within one year	20	(405,887)		(471,787)	
Net current assets		2,053,937		2,045,017	
Total assets less current liabilities		8,821,436		8,919,561	
The funds of the charity					
Restricted income funds	21	7,288,992		7,091,115	
Unrestricted funds	22	1,532,444		1,828,446	
		8,821,436		8,919,561	

The financial statements were approved by the trustees on 19 August 2025

E. P. Atkinson

E P Atkinson F.C.A.
Trustee

Company registration number 04905398 (England and Wales)

WARRINGTON YOUTH ZONE LIMITED

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Cash flows from operating activities					
Cash absorbed by operations	29		(144,403)		(262,265)
Investing activities					
Purchase of tangible fixed assets		(19,080)		(194,119)	
Proceeds from disposal of subsidiaries		-		(100)	
Investment income received		84,673		81,432	
Net cash generated from/(used in) investing activities			65,593		(112,787)
Net cash used in financing activities			-		-
Net decrease in cash and cash equivalents			(78,810)		(375,052)
Cash and cash equivalents at beginning of year			2,322,308		2,697,360
Cash and cash equivalents at end of year			2,243,498		2,322,308

WARRINGTON YOUTH ZONE LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

Warrington Youth Zone Limited is a private company limited by guarantee incorporated in England and Wales and a registered charity in England and Wales. The registered office is Warrington Youth Zone Limited, Dallam Lane, Warrington, Cheshire, WA2 7NG.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

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

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

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

1.3 Charitable funds

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

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

1.4 Income

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

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

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

Grants, including grants for the purchase of fixed assets, are recognised in full in the statement of financial activities in the year in which they are receivable, except for those grants which are for a future specific period or have performance conditions attached, in which case the relevant amount is deferred to that specific period or deferred to when the performance conditions have been satisfied.

Investment income is recognised in the year in which it is receivable.

Fundraising income is recognised in the year in which it is received.

WARRINGTON YOUTH ZONE LIMITED

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

1 Accounting policies

(Continued)

1.5 Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to the 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.

Expenditure on charitable activities includes the costs incurred by the charity to enable it to fulfil its core operations.

Other expenditure represents those items not falling into any other heading.

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

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses. Items with a value of less than £500 are not capitalised.

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

Leasehold buildings	Over the life of the lease
Plant and machinery	15% per annum on a straight line basis
Fixtures and fittings	20% per annum on a straight line basis
Motor vehicles	20% per annum on a reducing balance basis
Gym equipment	20% per annum on a straight line basis
Catering equipment	20% per annum on a straight line basis

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

1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

A subsidiary is an entity controlled by the charity. Control is the power to govern the financial and operating policies of the entity so as to obtain benefits from its activities.

1.8 Impairment of fixed assets

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

1.9 Cash and cash equivalents

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

WARRINGTON YOUTH ZONE LIMITED

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

1 Accounting policies

(Continued)

1.10 Financial instruments

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

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

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

Basic financial assets

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

Impairment of financial assets

Financial assets, other than those held at fair value through income and expenditure, are assessed for indicators of impairment at each reporting date. Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected.

If an asset is impaired, the impairment loss is the difference between the carrying amount and the present value of the estimated cash flows discounted at the asset's original effective interest rate. The impairment loss is recognised in net income/(expenditure) for the year.

Derecognition of financial assets

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the charity transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

Basic financial liabilities

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

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

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

Derecognition of financial liabilities

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

WARRINGTON YOUTH ZONE LIMITED

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

1 Accounting policies (Continued)

1.11 Employee benefits

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

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

1.12 Retirement benefits

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

2 Judgements and key sources of estimation uncertainty

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

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

Critical judgements

The trustees consider there to be no critical judgements (apart from those involving estimates) in relation to the preparation of the financial statements.

Key sources of estimation uncertainty

The estimates and assumptions which have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities are as follows:

Depreciation

Depreciation charges are calculated based on estimates and assumptions made by the trustees on asset useful economic lives and expected residual values, as detailed in Note 1.6.

WARRINGTON YOUTH ZONE LIMITED

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

3 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	520,721	1,000	521,721	504,003	-	504,003
Donations and gifts						
Other	520,721	1,000	521,721	504,003	-	504,003
	520,721	1,000	521,721	504,003	-	504,003

4 Charitable activities

	Youth work 2025 £	Youth work 2024 £
Income from charitable activities	1,558,073	1,200,902
Analysis by fund		
Unrestricted funds	379,903	569,042
Restricted funds	1,178,170	631,860
	1,558,073	1,200,902
Income	£	£
Buddy Up	21,524	27,732
Holiday Club	178,793	53,889
Emotional Health & Wellbeing	383,817	185,499
Mentoring	-	78,965
NCS	30,898	31,693
Outreach	204,078	7,176
Youth Zone Capital Project	37,541	143,844
Holiday Hunger	7,084	7,093
Train like a pro	18,690	5,320
HAF Holiday Club	91,902	211,319
Employability matters	80,320	39,883
Catering	59,482	76,218
Culture of Health	-	5,884
Annual membership fees	18,285	23,604
Members attendance	23,061	30,861
Universal Holiday club	50,707	57,546
Aspire in the zone	79,256	13,593
Springboard	4,088	4,088
Youth In Mind - Self-injury & Suicide Prevention	-	11,998
Other	268,547	184,697

WARRINGTON YOUTH ZONE LIMITED

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

4 Charitable activities

(Continued)

1,558,073 1,200,902

Included in the above are the following grants, contracts and awards

	£	£
Anne Duchess of Westminster's Fund	-	5,833
ALA Green Charitable Trust	-	1,667
BBC Children In Need	-	27,762
Cheshire Police & Crime Commissioner	4,334	5,320
Cheshire Community Foundation	19,842	46,872
CRH Charitable Trust	7,621	50
Henry Smith Charity	119,767	79,242
Masonic Charitable Foundation	-	3,044
Mersey Care NHS Foundation Trust	146,725	159,084
National Lottery Community Fund	11,524	67,512
Peter Harrison Foundation	4,088	4,088
StreetGames	4,000	4,000
Warrington Borough Council	362,851	266,208
OnSide Foundation	114,673	132,651
DHSC Suicide Prevention Fund	25,845	11,998
Warrington PTAC	-	10,020
Warrington Business Improvement District	-	7,176
Sainsburys	-	1,500
DHSC Mental Health Hubs	140,420	-
UK SPF	175,000	-
Cadent	53,625	-
British Wheelchair Basketball	10,779	-
Assura Community Fund	10,000	-
Lord Leverhulme	10,000	-
CAST	7,300	-
Feeding Britain	3,000	-
National Citizen Service (NCS Trust - Administered by English Football League – EFL)	30,898	-
	1,262,292	834,027

5 Income from other trading activities

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2025	2025	2025	2024	2024	2024
	£	£	£	£	£	£
Fundraising events	40,265	29,167	69,432	56,838	-	56,838

WARRINGTON YOUTH ZONE LIMITED

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

6 Income from investments

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Interest income	84,673	-	84,673	81,339	93	81,432

7 Other income

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Other income	45,329	9,351

8 Expenditure on raising funds

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fundraising and publicity		
Other fundraising costs	701	1,818
Staff costs	192,615	162,986
	193,316	164,804

WARRINGTON YOUTH ZONE LIMITED

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

9 Expenditure on charitable activities

	Charitable activities 2025 £	Charitable activities 2024 £
Direct costs		
Staff costs	1,107,798	975,261
Delivery and network costs	142,040	110,507
Advertising and stationery	41,793	28,843
Insurance	27,918	25,685
Premises and office costs	68,531	122,218
Repairs and maintenance	77,508	42,187
Rent	8,930	12,282
Telephone	12,253	13,043
Training and consultancy costs	17,955	15,627
Travel costs	24,461	16,146
Sundry costs	23,290	20,656
Catering costs	84,005	103,524
Volunteer costs	770	1,083
	<u>1,637,252</u>	<u>1,487,062</u>
Share of support and governance costs (see note 10)		
Support	541,785	527,013
Governance	5,000	5,000
	<u>2,184,037</u>	<u>2,019,075</u>
Analysis by fund		
Unrestricted funds	1,092,823	1,393,685
Restricted funds	1,091,214	625,390
	<u>2,184,037</u>	<u>2,019,075</u>

10 Support costs allocated to activities

	2025 £	2024 £
Staff costs	379,162	381,104
Depreciation	126,125	124,689
Bank charges	4,487	5,993
Legal and professional	29,305	13,020
Accountancy	2,706	2,207
Governance costs	5,000	5,000
	<u>546,785</u>	<u>532,013</u>
Analysed between:		
Charitable activities	<u>546,785</u>	<u>532,013</u>

WARRINGTON YOUTH ZONE LIMITED

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

11 Net movement in funds

2025	2024
£	£

The net movement in funds is stated after charging/(crediting):

Fees payable for the audit of the charity's financial statements	5,000	5,000
Depreciation of owned tangible fixed assets	126,125	124,689

12 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year. None of the trustees were reimbursed travelling expenses during the year (2024: £nil).

13 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Management & finance	20	15
Fundraising	2	4
Youth workers	84	78
Total	106	97

Employment costs

2025	2024
£	£

Wages and salaries	1,546,563	1,396,758
Social security costs	108,404	97,156
Other pension costs	24,608	25,437
	1,679,575	1,519,351

The number of employees whose annual remuneration was £60,000 or more were:

	2025 Number	2024 Number
£60,000 to £70,000	-	1
£70,000 to £80,000	1	-

WARRINGTON YOUTH ZONE LIMITED

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

14 Retirement benefit schemes

	2025	2024
Defined contribution schemes	£	£
Charge to profit or loss in respect of defined contribution schemes	24,608	25,437

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

15 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 objects.

16 Other gains and losses

	Unrestricted funds	Unrestricted funds
	2025	2024
Gains/(losses) upon:	£	£
Foreign exchange	-	942

WARRINGTON YOUTH ZONE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

17 Tangible fixed assets

	Leasehold buildings £	Plant and machinery £	Fixtures and fittings £	Motor vehicles £	Gym equipment £	Catering equipment £	Total £
Cost							
At 1 April 2024	6,721,112	65,215	264,762	89,011	69,765	9,378	7,219,243
Additions	-	-	19,080	-	-	-	19,080
At 31 March 2025	6,721,112	65,215	283,842	89,011	69,765	9,378	7,238,323
Depreciation and impairment							
At 1 April 2024	92,374	57,830	114,011	52,882	24,418	3,284	344,799
Depreciation charged in the year	53,762	1,425	48,511	6,599	13,953	1,875	126,125
At 31 March 2025	146,136	59,255	162,522	59,481	38,371	5,159	470,924
Carrying amount							
At 31 March 2025	6,574,976	5,960	121,320	29,530	31,394	4,219	6,767,399
At 31 March 2024	6,628,738	7,385	150,751	36,129	45,347	6,094	6,874,444

WARRINGTON YOUTH ZONE LIMITED

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

18 Fixed asset investments

		Other investments
Cost or valuation		
At 1 April 2024 & 31 March 2025		100
Carrying amount		
At 31 March 2025		100
At 31 March 2024		100

	Notes	2025 £	2024 £
Other investments comprise:			
Investments in subsidiaries	26	100	100

19 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Trade debtors	121,575	128,124
Other debtors	-	21
Prepayments and accrued income	94,751	66,351
	216,326	194,496

Included within prepayments and accrued income is accrued income of £49,615 (2024: £58,436).

WARRINGTON YOUTH ZONE LIMITED

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

20 Creditors: amounts falling due within one year

	2025 £	2024 £
Other taxation and social security	26,121	19,174
Trade creditors	49,652	39,333
Amounts owed to subsidiary undertakings	100	100
Other creditors	1,190	47,866
Accruals and deferred income	328,824	365,314
	<u>405,887</u>	<u>471,787</u>

Included within accruals and deferred income is deferred income of £184,206 (2024: £222,940) which comprises of grants received in respect of later accounting periods.

Of the balance brought forward £222,940 was released to the Statement of Financial Activities in the year.

WARRINGTON YOUTH ZONE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

21 Restricted funds

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

	Movement in funds					Movement in funds				
	Balance at 1 April 2023	Income	Expenditure	Transfers	Balance at 1 April 2024	Income	Expenditure	Transfers	Balance at 31 March 2025	
	£	£	£	£	£	£	£	£	£	
Buddy Up	27,440	27,732	(52,900)	-	2,272	21,524	(42,483)	18,687	-	
Yoof (Digital platform)	2,773	3,551	(13,487)	7,163	-	-	(4,813)	4,813	-	
Core Mentoring Programme	-	78,965	(85,832)	14,387	7,520	-	(7,520)	-	-	
Youth Zone Capital Project	6,962,355	143,938	(119,543)	(12,070)	6,974,680	-	(120,605)	45,056	6,899,131	
Emotional Health & Wellbeing	30,162	185,499	(120,646)	(47,167)	47,848	336,196	(227,539)	-	156,505	
Get a Job	16,020	39,883	(62,516)	6,613	-	35,250	(46,274)	11,024	-	
Culture of Health	-	5,884	(2,372)	(3,512)	-	-	-	-	-	
Holiday Club - Aspire	64,499	53,889	(72,166)	-	46,222	178,793	(121,949)	-	103,066	
Project Metaphor	31,625	-	(43)	(31,582)	-	-	-	-	-	
Snowcamp	-	-	(1,936)	1,936	-	-	-	-	-	
Youth routes	31,038	-	(586)	(30,452)	-	-	-	-	-	
Safer streets (PCC)	630	-	-	(630)	-	-	-	-	-	
Springboard	-	4,088	(8,826)	5,078	340	4,088	(4,137)	-	291	
Holiday hunger	1,994	10,471	(5,278)	(7,187)	-	7,084	(7,084)	-	-	
Train like a pro (PCC)	9,625	5,320	(15,506)	561	-	18,690	(7,840)	-	10,850	
Volunteering - Intergenerational	6,541	-	-	(6,541)	-	-	-	-	-	
Universal provision	-	27,213	(25,365)	(1,848)	-	25,179	(25,179)	-	-	
Aspire in the Zone	-	13,593	(1,360)	-	12,233	79,256	(85,866)	-	5,623	
Fired-up	-	-	(66)	66	-	10,000	(9,050)	-	950	
Warrington PTAC (Graffiti)	-	3,000	(3,000)	-	-	-	(95)	95	-	
Warrington BID/Groundworks (Outreach)	-	7,176	(5,581)	(1,595)	-	9,867	(4,295)	95	5,667	
Volunteer Development	-	9,753	(16,383)	6,630	-	-	-	-	-	
Youth in Mind - Self-Injury & Suicide Prevention	-	11,998	11,998	-	-	-	-	-	-	
Family support	-	-	-	-	-	53,625	(27,362)	-	26,263	
Grants & Trust Fundraiser	-	-	-	-	-	29,167	(15,775)	-	13,392	

WARRINGTON YOUTH ZONE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

21 Restricted funds

(Continued)

Holiday club - HAF	-	-	-	-	-	91,902	(86,004)	-	5,898
National Citizen Service	-	-	-	-	-	30,898	(30,898)	-	-
Outreach and Detached Youth Work Programme	-	-	-	-	-	194,211	(171,454)	-	22,757
Philanthropy Manager	-	-	-	-	-	49,992	(31,177)	-	18,815
Power Hour	-	-	-	-	-	8,202	(9,186)	984	-
British Wheelchair Basketball	-	-	-	-	-	10,779	-	-	10,779
Artificial Intelligence (AI)	-	-	-	-	-	7,300	(4,026)	-	3,274
Climbing	-	-	-	-	-	4,334	(433)	-	3,901
Launderette Programme for Families	-	-	-	-	-	2,000	(170)	-	1,830
	<u>7,184,702</u>	<u>631,953</u>	<u>(625,390)</u>	<u>(100,150)</u>	<u>7,091,115</u>	<u>1,208,337</u>	<u>(1,091,214)</u>	<u>80,754</u>	<u>7,288,992</u>

WARRINGTON YOUTH ZONE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

21 Restricted funds

(Continued)

Transfers between funds

Transfers between funds in the year have been made to ensure there is no deficit on the restricted fund balances at the year-end.

Buddy Up: Is a befriending programme for disabled children and young people, matching them with 'Buddies', young volunteers, who support the child or young person to access a range of social opportunities, leading to increased confidence and self-esteem.

Digital Platform: An Online Youth Club for Children and young people across Cheshire and Warrington giving them safe access to high quality digital content and encouraging them to take part in activities to enhance their skills, knowledge and experiences.

Youth Zone Capital: The funding for the capital build was included as a restricted income stream.

Emotional Health and Wellbeing: This is a programme that supports children and young people who are facing challenges with their mental health; we provide a range of support including one to one support, group sessions and counselling.

Employability Matters: Is one of the employability programmes the WYZ team have delivered to young people across Warrington to support them with securing a place in college, a training course or in employment.

Holiday Club Aspire: This is a holiday club for disabled children and young people delivered through a contract with Warrington Borough Council and a range of funding from Grants and Trusts, it is based in the Special Educational Needs school in Warrington.

Springboard - We run a session called Springboard for vulnerable and disabled children and young people on Sundays from 11am – 3pm.

Holiday Hunger - In line with our strategic priority of supporting the most vulnerable children, young people, and families, we provide free meals from the Youth Zone cafe and deliver hampers of food and essential household items during winter months.

Train like a Pro - this targeted project engages young people involved in Anti-Social Behaviour and crime and uses the hook of sport to encourage positive life choices.

Universal Provision - This is the open access programme delivered to young people at the Youth Zone, Mondays, Wednesdays Senior sessions (12 – 19 year olds up to 25 for those with additional needs) between 16:00 and 21:00 and Friday and Saturday 16:00 – 22:00. Tuesday and Thursdays junior Sessions (7 – 12 year olds) and Saturdays 11:00 – 15:00. Children and young people can access any of these sessions each week provided they are the correct age for the session. They pay £5 per year membership and 50p each visit. During universal sessions children and young people can access over 25 activities each day including sports, arts, play, dance and drama amongst a range of other opportunities.

WARRINGTON YOUTH ZONE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

21 Restricted funds

(Continued)

Aspire in the Zone - This valuable project provides 34 places each week for children and young people with a broad range of Special Educational Needs and Disabilities (SEND) and complex needs to access the Youth Zone. We provide specialist Youth Workers who can provide Personal Care, Application of Medication and tube feeding.

Fired Up - Funding has been secured through the OnSide Network to provide a kiln and pottery equipment for Warrington Youth Zone, the funding included some revenue to cover the cost of training, resources and staffing to maintain the programme and provide access to pottery for children and young people from across Warrington.

Youth In Mind - Self-Injury & Suicide Prevention - This strand of our Youth In Mind mental health support is funded by DHSC to support young people who are experiencing self-injury or suicide ideation.

Family support - Support programme funded by Cadent delivering advice on energy efficiency for families, alongside nutritional education for young people.

Grants & Trust Fundraiser - Bespoke funding received for additional Grants & Trust Fundraiser role.

Holiday club - HAF - WYZ are a key provider of Holiday Activities & Food (HAF) places for Warrington Borough Council. The project provides funded support during school holidays for children eligible for Free School Meals.

National Citizen Service - the personal development programme has been running since 2011 and over 15,000 young people have completed the programme with Warrington Youth Club in that time. As a result of the change in government the programme was discontinued in March 2025.

Outreach and Detached Youth Work Programme – Funded by the UK Shared Prosperity Fund, a scheme introduced after the UK left the European Union to support organisations which had been reliant on European Social Funding. We secured £175k to fund the delivery of detached and street based Youth Work across Warrington with the purpose of engaging young people on the streets, addressing anti-social behaviour and promoting access to the Youth Zone.

OnSide - We are part of the OnSide network, and as such receive funding for various projects, which in most cases has originated from a third party and is shared amongst the Youth Zones. Example of this are funds received from Burberry to support Arts activities, Barratt Homes and BP for general Youth Work.

Power Hour – Bespoke funding for the first hour of senior Youth Zone sessions, supporting specific projects such as homework club and cooking, this was funded by Cheshire Community Foundation.

British Wheelchair Basketball – a specific grant comprising capital funding for the purchase of suitable wheelchairs, plus a monthly contribution to staff costs for project delivery.

Artificial Intelligence (AI) – we have secured funding through OnSide to support the delivery of programmes to promote the benefits of AI to children and young people to reduce the 'digital gap' which is developing between those who are aware and confident AI users and those who are not.

WARRINGTON YOUTH ZONE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

21 Restricted funds

(Continued)

Climbing – we have secured funding to deliver a number of climbing programmes to encourage young people to gain their climbing qualifications and allow them to work in facilities which are equipped with climbing walls.

Launderette programme for families – funding received from several sources to fund use of a local launderette by families living in emergency temporary accommodation normally in hotels.

WARRINGTON YOUTH ZONE LIMITED

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

22 Unrestricted funds

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

	At 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	Gains and losses £	At 31 March 2025 £
Repairs and maintenance	250,000	-	-	-	-	250,000
Redundancy provision	-	-	-	100,000	-	100,000
General funds	1,578,446	1,070,891	(1,286,139)	(180,754)	-	1,182,444
	<u>1,828,446</u>	<u>1,070,891</u>	<u>(1,286,139)</u>	<u>(80,754)</u>	<u>-</u>	<u>1,532,444</u>
Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	Gains and losses £	At 31 March 2024 £
Repairs and maintenance	-	-	-	250,000	-	250,000
General funds	2,067,154	1,220,573	(1,558,489)	(149,850)	(942)	1,578,446
	<u>2,067,154</u>	<u>1,220,573</u>	<u>(1,558,489)</u>	<u>100,150</u>	<u>(942)</u>	<u>1,828,446</u>

The Board have agreed an amount of £250,000 to be designated for the future repairs and maintenance of the building and £100,000 to cover staff redundancy for any grant funding programmes where there is no guarantee of continued funding.

WARRINGTON YOUTH ZONE LIMITED

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

23 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 March 2025:			
Tangible assets	15,403	6,751,996	6,767,399
Investments	100	-	100
Current assets/(liabilities)	1,516,941	536,996	2,053,937
	<u>1,532,444</u>	<u>7,288,992</u>	<u>8,821,436</u>
	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:			
Tangible assets	18,802	6,855,642	6,874,444
Investments	100	-	100
Current assets/(liabilities)	1,809,544	235,473	2,045,017
	<u>1,828,446</u>	<u>7,091,115</u>	<u>8,919,561</u>

WARRINGTON YOUTH ZONE LIMITED

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

24 Operating lease commitments

The lease on the property commenced on 9 November 2020 for a term of 120 years on a peppercorn basis.

25 Related party transactions

Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2025 £	2024 £
Aggregate compensation	324,270	263,202

The key management personnel, which were revised during the year, comprises of the Chief Executive, Head of Finance, Head of Business and Operations, Head of Youth Work, Head of Grants, Trusts & Contracts and Director of Fundraising.

Other transactions

During the year Warrington Youth Zone Limited recognised grant income of £19,842 (2024: £46,872) from Cheshire Community Foundation. T.D Briggs, a director, is the president of the Cheshire Community Foundation.

The charity also recognised donations of £29,167 (2024: £1,614) from the Purslow Family Trust, £25,500 (2024: £25,000) from the Stuart Middleton Foundation, £25,000 (2024: £nil) from Wire Regeneration Ltd and £12,000 (2024: £nil) from Rock Chemicals Limited.

As at 31 March 2025 there is a balance of £1,000 due from Rock Chemicals Limited.

C Purslow, a director, is a trustee of the Purslow Family Trust, S Middleton, a director, is a trustee of the Stuart Middleton Foundation, J Downes, a director, is a director of Wire Regeneration Ltd and G E Hewitt, a director, is a director of Rock Chemicals Limited.

There are no terms or conditions attached to the grants and donations.

There were no other related party transactions in the year.

WARRINGTON YOUTH ZONE LIMITED

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

26 Subsidiaries

These financial statements are separate charity financial statements for Warrington Youth Zone Limited. Consolidated financial statements are not prepared as the subsidiary company has not traded and is not considered material.

Details of the charity's subsidiaries at 31 March 2025 are as follows:

Name of undertaking	Registered office	Nature of business	Class of shares held	% Held	
				Direct	Indirect
Warrington Youth Zone Trading Company Limited	As per parent company	Dormant	Ordinary	100.00	

The aggregate capital and reserves and the result for the year of subsidiaries excluded from consolidation was as follows:

Name of undertaking	Profit/(Loss)	Capital and Reserves
	£	£
Warrington Youth Zone Trading Company Limited	-	100

27 Legal status of the charity

Warrington Youth Zone Limited is a company limited by guarantee and has no share capital. The liability of the members is limited to a sum not exceeding £10 in the event of the charity being wound up.

28 Analysis of changes in net funds

The charity had no material debt during the year.

29 Cash generated from operations	2025 £	2024 £
Deficit for the year/period	(98,125)	(331,353)
Adjustments for:		
Investment income recognised in statement of financial activities	(84,673)	(81,432)
Foreign exchange differences	-	(942)
Depreciation and impairment of tangible fixed assets	126,125	124,689
Movements in working capital:		
(Increase)/decrease in debtors	(21,830)	30,452
(Decrease) in creditors	(65,900)	(3,679)
Cash absorbed by operations	(144,403)	(262,265)

Accounts

Charity Registration No. 1101086

Company Registration No. 04905398 (England and Wales)

WARRINGTON



An **OnSide** Youth Zone

WARRINGTON YOUTH ZONE LIMITED
(A COMPANY LIMITED BY GUARANTEE)

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

“Transforming the lives of children and young people”



WARRINGTON YOUTH ZONE LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	E P Atkinson F.C.A.	
	T D Briggs CVO, MBE, K.St.J	
	M Brocklehurst	
	A Jones	
	C Purslow DL	
	P J Worthington	
	S Middleton	
	J Downes	
	L Soutar	
	F Norcross	
	A J Kiddle	(Appointed 20 October 2023)
	K L Rankin	(Appointed 20 October 2023)
Charity number	1101086	
Company number	04905398	
Registered office	Warrington Youth Zone Dallam Lane Warrington Cheshire WA2 7NG	
Auditor	Voisey & Co LLP 8 Winmarleigh Street Warrington Cheshire WA1 1JW	
Bankers	Barclays 23-25 Golden Square Warrington Cheshire WA1 1TW	

WARRINGTON YOUTH ZONE LIMITED

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WARRINGTON YOUTH ZONE LIMITED

CHIEF EXECUTIVE'S STATEMENT

FOR THE YEAR ENDED 31 MARCH 2024

Warrington Youth Zone CEO, Dave McNicholl

A year of settling and consolidating.....



The first year that the Youth Zone was open was a real roller coaster, with consistently high membership numbers and session attendance figures; by the end of year one, in July 2023, we reached a membership of 9,008, against a target of 5,000. We also attracted an average of over 300 visits each session, whilst aiming for 250 per session.

Whilst the interest from young people has been exceptionally positive, we did not reach our income targets for fundraising, and income generation in the financial year presented several challenges. Whilst Warrington Youth Zone continues to be sustainable, as a result of significant financial reserves, we have been taking ongoing action to reduce the potential for a similar situation in future years. At the time of compilation of this report in July 2024, we have secured 75% of our budgeted income for 2024/2025, prior to the commencement of the financial year.

Following the departure of three senior members staff in 2023, we took the opportunity to restructure the staff team, and our Grants and Trusts Manager took the role of Head of Targeted Programmes with responsibility for 'end to end' funding and project management. Responsibility for Safeguarding was incorporated into the role of the Head of Youth Work.

Looking to the Youth Zone building as the focus of our delivery, each of the rooms has been named by young people, using the 'in' from Warrington as a focus, such as Perform IN, the name of our Music Room, and Cook IN for the young people's kitchen. We took the same principle for our networking programme, Invest IN, which was launched in early 2023 for businesses from across the borough, highlighting to potential supporters that they would be Investing in Young People. Invest IN sessions have been run on a quarterly basis and consist of a presentation from an inspirational speaker, as well as an update of how the Youth Zone is developing, followed by a tour for new visitors. Attendance has grown steadily, up to an average of 40 attendees, and to date we have raised over £15,000 through this programme, which continues to develop.

In 2023, Warrington Youth Zone joined a number of other organisations to develop Warrington Youth Partnership (WYP), which is a consortium made up of Health, Local Authority, Police, Voluntary, Private and Faith Sector agencies from across the borough, with the aim of supporting children and young people. Members of the Warrington Youth Partnership work together to improve the offer for young people across Warrington, sharing skills, knowledge, resources and ideas. Warrington is one of several pilot areas for the partnership and it is working well in improving the experience for children and young people, through greater coordination and sharing of resources, equipment and members of staff. Through the Youth Partnership we have developed a Street Based Youth Work Programme delivered in partnership with Warrington Youth Service.

WARRINGTON YOUTH ZONE LIMITED

CHIEF EXECUTIVE'S STATEMENT

FOR THE YEAR ENDED 31 MARCH 2024

As far as project and events delivery are concerned, there have been some real highlights over the year, starting with the securing of funding from Cheshire & Merseyside Integrated Commissioning Board in Warrington Place as part of the local 'Thrive' programme to support children and young people's emotional and mental health and wellbeing. The Youth in Mind service has been designed to support children and young people who are struggling with their Mental Health and Emotional Wellbeing, by providing a Youth Worker for them to talk to 7 days a week throughout the year. The service reduces pressure on Child Adolescent Mental Health Services (CAMHS) through supporting some of the children and young people who are able to access support in the community rather than be referred to a lengthy waiting list. Children and young people reported that they felt comfortable in the sessions and some of the CAMHS appointments have been held at the Youth Zone. This project was also significant as it was the first time that the organisation had been contracted by MerseyCare to deliver services and is recognition of the impact that the Youth Zone has on the lives of children and young people.

In April 2023 we secured funding from Warrington Business Improvement District (BID) and Warrington Partnership, Tactical and Coordination Group (PTAC) to deliver street-based Youth Work sessions, in response to reports from the Police of an increase in anti-social behaviour involving young people. The street-based Youth Work Team worked on Monday and Wednesday nights across the Town Centre and Central Six areas, targeting hot-spot areas of anti-social behaviour.

In May 2023 we were delighted to have been chosen as the venue to host the biannual OnSide President's Cup, an inter-Youth Zone competition, bringing children, young people, volunteers and team members from across the UK together to meet, celebrate and compete in a range of different activities including arts, sports, dance and drama. The day was a huge success with over 500 people visiting Warrington Youth Zone.



Vimto ran their annual Golf Day at the Mere Golf and Country Club in aid of Warrington Youth Zone and raised over £10,000 to support our Mentoring programme, as a result we were able to provide 10 vulnerable children and young people with the support of a mentor for 12 months.

WARRINGTON YOUTH ZONE LIMITED

CHIEF EXECUTIVE'S STATEMENT

FOR THE YEAR ENDED 31 MARCH 2024

In July we worked with Warrington Disability Partnership to coordinate the Party in the Park, an event for disabled children, young people and their families as part of Disability Awareness Week. These events also provided an opportunity to promote the Aspire Holiday Programme, which is a holiday club for children and young people with Special Educational Needs and Disabilities, delivered at Green Lane and Foxwood Special Needs school in Warrington. Aspire was established in 2019 and is delivered through a contract with Warrington Borough Council. Following each programme, we seek feedback from parents and carers of disabled children and young people who have benefited from the programme. Whilst we do receive practical recommendations, we are also more regularly receiving more positive feedback from families explaining the significant impact the Aspire Programme has had on their child and their family.



In 2020, Manchester United Footballer Marcus Rashford highlighted the fact that many children in receipt of free school meals can often go hungry during school holidays. As a result, the Government launched the Holiday Activity Food (HAF) Programme across the country. This programme supports children who receive free school meals, providing them with a meal and a holiday club activity programme. It runs for six weeks each year during Christmas, Easter and Summer school holidays. Warrington Youth Zone delivers approximately 25% of the 2,000 funded places in Warrington across six different sites, comprising the Youth Zone and six schools across the town. The value of this programme was £160k in 2023/24, although, due to national funding cuts, we anticipate a reduction in 2024/25.

Throughout the Summer, global drinks company Vimto, who are long term supporters of Warrington Youth Zone, coordinated Camp Vimto for the second year, including young people from three Youth Zones: Wirral, Wigan and Warrington. This is a personal development programme, aimed at young people aged 16/17, focusing on a range of skills, providing them with a mentor from the company, and culminating in a residential experience. This has been very much appreciated by both young people and their families, as evidenced by quotes; from one of the young people who completed the programme; "I enjoyed all 3 parts of Camp Vimto- especially having the opportunity to go to Vimto HQ and see first-hand how their business operates. This has helped me with my A Level business course and the 1-2-1 sessions were really helpful. Everyone has been friendly and welcoming"; and from one of the parents of young people: "A fantastic opportunity for Sam on so many levels. We are so grateful for the time and effort the Vimto staff have given to this project, it's truly appreciated."

WARRINGTON YOUTH ZONE LIMITED

CHIEF EXECUTIVE'S STATEMENT

FOR THE YEAR ENDED 31 MARCH 2024



Following the Summer Holiday, we welcomed a new Volunteering and Recruitment Manager to the organisation; volunteers are essential to the delivery of our services to children and young people and whilst there is a cost to the management, recruitment and induction of volunteers they also reduce the running costs of the organisation through the donation of hundreds of hours every single month, as well as offering a wide range of skills and expertise. We are welcoming an increasing number of volunteers to the organisation. Through the support of our Volunteer Coordinator, we are enrolling volunteers who have specific skill sets that are enhancing our offer to young people, such as volunteer hairdressers and barbers.

WARRINGTON YOUTH ZONE LIMITED

CHIEF EXECUTIVE'S STATEMENT

FOR THE YEAR ENDED 31 MARCH 2024



In September 2023 we continued to develop our network of organisations who are renting the Youth Zone, one of the core tenants from the start of the new academic year being the Joe Gallagher Boxing Academy. This arrangement formed 15% of the annual target income of £100,000 for day-time rentals.

The OnSide National Conference was held at Warrington Youth Zone in Autumn 2023. Over two days, more than 500 people attended two different conferences focusing on the growth and development of the OnSide network. There were some incredibly powerful speakers, including young people who have benefitted from the support of various of the Youth Zones.

Since 2012, Warrington Youth Club held the contract to deliver the Government flagship programme for young people, the National Citizen Service (NCS) across the Borough. In 2022, the new contract was released, and the format has changed significantly, as well as the funds awarded per place and number of places allocated to the organisation. As a result, over the years, the size of the contract has reduced from a peak of circa £600k to £31k per annum, and we now have just one member of staff running the programme in schools across Warrington.

In December we launched a campaign to support families across the town who needed some additional assistance over the festive period. We ran the Santa Sleigh across Warrington for 8 nights and raised over £5,000. On 23 December we hosted a highly successful meal for over 250 people from across the town who are facing economic challenges. Another festive event was a production of Oliver by young people supported by the Arts Team, presented to over 650 people, one of the performances being hosted by one of our Founder Patrons, Wire Regeneration, which raised £12,000 for the Youth Zone.

WARRINGTON YOUTH ZONE LIMITED

CHIEF EXECUTIVE'S STATEMENT

FOR THE YEAR ENDED 31 MARCH 2024



In February 2024, we were delighted that Sellafeld agreed to renew their support of the organisation by sponsoring one of our programmes, Train like a Pro.

Following two years of planning and extensive discussions we managed to launch Baby Zone in Warrington, an incredible programme which unifies the skills of Home Start Warrington and Cheshire, Baby Zone and Warrington Youth Zone in providing access to the highest quality programmes delivered by the WOW Group to families from across the most deprived areas of Warrington. This was a real highlight of the year and also provides a substantial amount of rental income.

In summary, 2023/24 has been a truly exciting year, albeit one of significant change, challenge and success; we are looking forward to a period of consolidation, learning from the challenges and building on the successes, as we enter the new financial year in a much stronger position.

Thank you for taking the time to read our annual report.

Best Wishes

Dave McNicholl

Chief Executive

Dave McNicholl

Chief Executive

Dated: 30 July 2024

WARRINGTON YOUTH ZONE LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) FOR THE YEAR ENDED 31 MARCH 2024

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, are pleased to present their annual trustees' report together with the financial statements of the charity for the year ended 31 March 2024 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives and activities

The charity exists to support young people's social, personal and emotional development, offering them opportunities to increase their skills, self-awareness and confidence, enabling them to make positive life choices. Our guiding values are.

- Learning
- Choice
- Participation
- Diversity

Strategic report

The description under the headings "Achievements and performance" and "Financial review" meet the company law requirements for the trustees to present a strategic report.

Achievements and performance

Main activities undertaken:

The work of the organisation is not limited to two categories, but most of our offer falls within Universal or Targeted work with young people.

Universal Play, Youth and Sports offer:

Evening Youth Clubs: At the Youth Zone our Youth Clubs are open seven days a week, Mondays, Wednesdays, Fridays and Saturdays are Senior Sessions from 4pm – 9pm through the week and 4pm – 10pm at the weekend. Junior Sessions are 4pm – 8pm Tuesdays and Thursdays and 11am – 3pm on Saturdays. We run a session called Springboard for vulnerable and disabled children and young people on Sundays from 11am – 3pm and our Project Zone sessions are run from 4pm – 8pm each Sunday, allowing children and young people a chance to focus on specific activities in a more structured way.

Holiday Clubs: are aimed at children and young people aged 7 – 16 years of age, most of our members who attend these sessions are 7 – 13 and families book these sessions through our website. We have benefited from a funding stream through central Government entitled HAF (Holiday, Activity, Food) this programme was developed following footballer Marcus Rashford campaigning the Government to provide support to children on free school meals to have access to food and activities during the school holidays. We deliver holiday clubs in primary schools across Warrington throughout the school holidays.

The Aspire Holiday Club is funded through a contract with Warrington Borough Council as part of the short breaks offer. This is delivered in the local Special Educational Needs and Disabilities schools, Foxwood and Green Lane schools in Warrington and targeted at children and young people who have Special Educational Needs and Disabilities (SEND).

WARRINGTON YOUTH ZONE LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Targeted Offer:

Targeted Provision

Our targeted offer is designed both with young people and for young people to ensure those who need support, information, advice and guidance with a range of issues can receive it clearly, effectively and discreetly. Our targeted offer includes:

Community Mentoring: This is one to one support from a volunteer adult mentor who will support a child or young person for up to 12 months as a mentor, meeting them on a weekly basis. Over the past year we have:

- Worked with 78 young people on a one-to-one basis as part of the mentoring programme
- Trained and supported 27 volunteer mentors
- Incorporated independent travel training into the mentoring programme where appropriate
- Further established partnership working to ensure we offer additional support to young and hidden carers
- Delivered group activities focused on developing effective communication and collaboration amongst mentees

Buddy Up: This is peer befriending service established in 2010 which provides one to one support for disabled children and young people from a 'Buddy', who is someone their own age, or similar, and provides more social opportunities for both young people. Over the past year we have:

- Worked with 76 young people as part of the Buddy Up programme
- Trained and supported over 90 Buddies
- Readjusted to life post Covid and further strengthened our link with the Children's Adventure Farm Trust, providing many more disabled children and young people the opportunity to benefit from the incredible facilities and experiences provided by the farm
- Delivered regular group trips, activities and film nights to encourage children and young people on Buddy Up to socialise and develop alongside their peers

Employability: We work closely with young people, employers and partner agencies to build young peoples' skills, knowledge and experience to improve life skills and increase levels of employability. Over the past year we have:

- Developed and delivered The Employability Matters programme; a project providing young people with an Employability Coach who supports them as a group with topics such as budgeting and effective communication as well as on an individual basis with job applications, interview technique etc.
- Worked with 55 young people as part of the Employability Matters programme
- Strengthened our links with local schools and colleges who are making referrals to this programme for some school refusers and those deemed to be at risk of NEET
- Developed a partnership with Warrington Job Centre to offer an Employability Hub; a project their job coaches can refer into, offering individual support to any of their 'clients' struggling to gain employment

WARRINGTON YOUTH ZONE LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Personal Development Programmes: This is an umbrella title for a range of programmes we provide to young people, including Tough Minds, a mental and physical health awareness programme for 14 – 19-year-old males and Pretty Tough, a confidence and self-esteem building programme for 13 – 16-year-old females. Over the past year we have:

- Worked with 134 young people as part of the Tough Minds programme and 112 young people on the Pretty Tough programme
- Successfully delivered the programmes in schools across Warrington where reporting shows a significant increase in young people engaging with school, improved attendance figures and preferable behaviour
- Whilst we have not been able to secure further funding for the continuity of the PDP programmes, the coordinator has been redeployed as the Sports Coordinator for Warrington Youth Zone

Emotional Health and Wellbeing: With Mental Health and wellbeing featuring as a major issue in young peoples' lives, we have developed a programme to offer support in this area. Over the past year we have:

- Developed a team to support the Emotional Health and Wellbeing Lead with new and existing programme delivery
- Extended the EH&W one to one support available for young people deemed to be in the higher category of need according to our referral system
- Continued to establish and develop links with external partners and agencies to ensure signposting to alternative services is as effective and relevant as possible
- Utilised Onside funding for a 'Culture of Health' programme to train the staff team in Mental Health First Aid and to develop three of the team further to allow them to deliver both wellbeing drop-in sessions alongside group projects focused on key areas of need support
- Recently secured a contract with ICS (Integrated Care Systems – formally the Clinical Commissioning Group, part of the NHS) to develop this work to run as a 7-day service in 2023

National Citizen Service: Warrington Youth Club have been the sole provider of the government's flagship Youth Programme, NCS, since 2012. The personal development programme aimed at young people in years 11 and 12 normally supports over 600 young people each year in Warrington. As well as our Summer and Autumn NCS programmes, in the past year we have:

- Delivered the Skills Booster programme to young people offering a range of workshops and activities to help support Year 11 students with key skills and Employability provision
- Delivered the Changemakers programme to young people encouraging them to design and deliver local action projects supporting the local community

Youth In Mind

This programme was launched in April 2023 to support children and young people who were facing challenges with their emotional wellbeing by providing them with access to a skilled and trained Youth Worker, seven days per week. The Programme proved to be highly successful with over 200 individual children and young people accessing the service which has been delivered from the Youth Zone. In 2024 we are expanding the programme to deliver it on a satellite basis across Warrington.

Volunteers

Both young people and adults contribute as volunteers to the work of the charity. Attributing an economic value to the volunteers' contributions is not possible and as such has not been included in the accounts. Prior to the pandemic we had an average of 125 active volunteers, including 50 young volunteers. Most of our volunteers isolated during the pandemic and one of our main objectives as we move out of the lockdown is to rebuild our volunteer team. We have recently relaunched our Volunteering Strategy and recruited a new Volunteer Manager who is developing our volunteering pathway and recruitment.

WARRINGTON YOUTH ZONE LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Financial review

During the 12 month period, Total incoming resources have decreased to £1,852,526 (2023: £2,396,493) and Total resources expended have increased to £2,183,879 (2023: £2,144,385) as the Youth Zone became fully operational, resulting in a net movement in funds of (£332,295) (2023: £252,108). At 31 March 2024, excluding capital funds, there were £116,435 (2023: £222,347) of restricted revenue funds, which are detailed in note 21.

Reserves policy

The Trustees have reviewed the reserves policy for the Warrington Youth Zone. This review encompassed the nature of the income and expenditure streams and the nature of the reserves required. The review concluded that, to allow the charity to be managed efficiently and to provide an uninterrupted service to our client base, unrestricted free reserves of three to six months running costs is required. For the Youth Zone this requirement is a figure of between £375,000 and £750,000.

The Trustees also decided that £250,000 of unrestricted funds should be designated to future maintenance of the building.

At 31 March 2024 there were unrestricted funds of £1,828,446 (2023: £2,067,154), which is equivalent to approximately 15 months of running costs and, with the expected future cashflows, the charity expects to have the required level of free reserves in 2024/2025.

Principal funding sources

The principal funding sources for the charity are currently by way of grants and trusts, from several Grant making Trusts including those detailed in note 4 to the accounts, and donations.

Investment policy and objectives

The charity does not have any investment assets.

Risk management

The trustees have a risk management strategy which comprises:

- an annual review of the principal risks and uncertainties that the Charity faces.
- the establishment of policies, systems and procedures to mitigate those risks identified in the annual review.
- the implementation of procedures designed to minimise or manage any potential impact on the charity should these risks materialise.

This work has identified that financial sustainability of the Charity is the major financial risk for the Charity.

Attention has also been focused on non-financial risks arising from safeguarding of the young people's welfare. This is managed closely via robust policies and procedures, independent checks and regular awareness training of staff.

WARRINGTON YOUTH ZONE LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Future plans

As we look towards 2024 / 2025 we are aiming to both consolidate and build on the quality of everything that we currently deliver each day in the Youth Zone. We are really focused on developing a broad range of services that support children and young people who are facing challenges with their Mental Health and post pandemic we are aware that there is a significant number of children and young people who are struggling to reengage in education which is having an impact on their emotional wellbeing. We believe that Youth Work is a really important vehicle to reach some of the most vulnerable children and young people.

Whilst we recognise the success that Warrington Youth Zone has become with over 9,000 members in year one, our biggest challenge is ensuring that we do not experience a significant reduction in membership and that we ensure the Youth Zone and the programme we offer is both relevant and attractive to children and young people from across the borough. We are going to identify practical solutions to remove any barriers to accessing the Youth Zone, where this is confidence, transport or cost.

Structure, governance and management

The organisation is a company limited by guarantee incorporated 19 September 2003.

The Company was registered as a charity 8 December 2003, but prior to incorporation the organisation had existed as an unincorporated charity since 2001. On 4 April 2022 the charity changed its name by way of special resolution to Warrington Youth Zone Limited from Warrington Youth Club Limited.

The Company commenced its activities on 1 October 2003.

The Company was established under the Memorandum of Association which established the objects and powers of the charitable Company and is governed under its Articles of Association. The Memorandum and Articles of Association incorporated the Trust Deed of the old Club and have been approved by the Charity Commission.

The charity is a member of the Youth Federation, and has a close relationship with Warrington Borough Council, working with the Youth Service to ensure we can offer complementary services. The organisation became a member of the OnSide Network of Youth Zones in July 2016.

The charity's base of operation was the Peace Centre until March 2022, the new base of operation is Warrington Youth Zone, Dallam Lane, Warrington, which is solely occupied and managed by the organisation.

Partnership projects are run with several external organisations including Warrington Disability Partnership in accordance with formal partnership agreements.

WARRINGTON YOUTH ZONE LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Related parties and co-operation with other organisations

None of the trustees receive remuneration or other benefit from their work with the charity. Any connection between a trustee or Senior Manager of the charity with its suppliers must be disclosed to the full board of trustees in the same way as any other contractual relationship with a related party. Any such transactions are disclosed in note 26 to the accounts.

In 2000 Bill Holroyd was the chair of Bolton Lads and Girls Club and observed that the Club had over 3000 members and regularly had an attendance of over 1,000 visits per week. Bill was keen to replicate the Bolton model across the UK and provide children and young people in towns and cities nationally to have access to the same opportunities, facilities and experiences as those in Bolton. In 2008 a national charity 'OnSide' was founded, with the purpose of developing and supporting existing Youth Zones. Today there are 15 youth zones open with the furthest north being Carlisle and the furthest south, Croydon. There are 8 additional Youth Zones under development across the UK including the east side of the country Barnsley and Grimsby and South West in Bristol. By the end of 2025 there will be 22 open Youth Zones.

OnSide support the Youth Zones in a range of ways, offering advice, guidance and support, but also securing funding for the Youth Zones through their Fundraising Team who apply for funding from Grant making bodies, businesses and individuals for the benefit of each of the Youth Zones. We recognise this as funding from OnSide.

Occasionally the network will also generate funding which will be allocated to individual Youth Zones, this is often through a relationship with a business, grant making trust or individual that the Chief Executive or Head of Fundraising within a Youth Zone have developed. We recognise this as funding from the Network.

WARRINGTON YOUTH ZONE LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

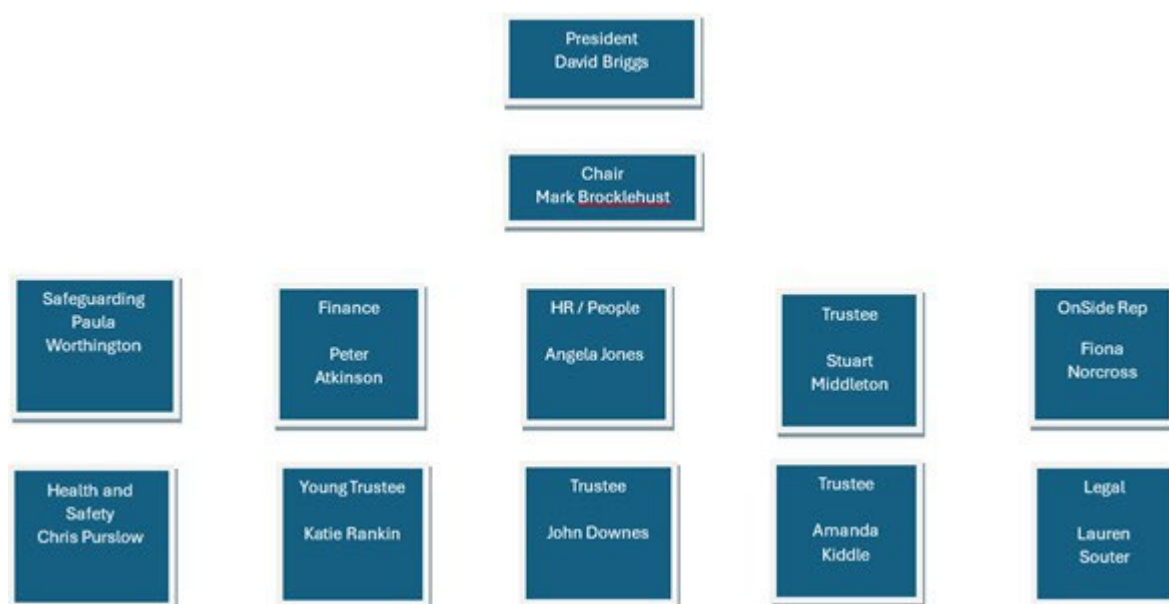
The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

E P Atkinson F.C.A.	
T D Briggs CVO, MBE, K.St.J	
M Brocklehurst	
W Carr	(Resigned 20 May 2024)
J Carter	(Resigned 12 October 2023)
A Jones	
C Purslow DL	
P J Worthington	
S Middleton	
J Downes	
L Soutar	
F Norcross	
A J Kiddle	(Appointed 20 October 2023)
K L Rankin	(Appointed 20 October 2023)

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £10 in the event of a winding up.

Trustee structure

There are 12 trustees who are also directors of the organisation, each board member adopts a portfolio of responsibility for which they work with the leadership team and report to the board on progress in their area. A member of the team is aligned with each board member to ensure there is a link between the governance and the operations.



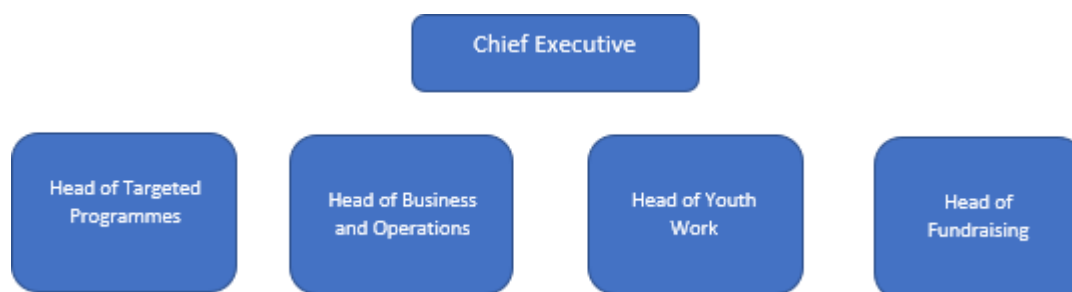
WARRINGTON YOUTH ZONE LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Leadership Team

The Charity Chief Executive, David McNicholl, provides key strategic leadership to the Club and chairs the Senior Leadership Team meetings every month which provide the opportunity to strategically set goals, review progress against and identify actions that ensure objectives relating to policies, performance and practice, across all sections of the Club.



Recruitment, induction and training of new trustees

New trustees undergo an induction session to brief them on the legal obligations under charity and Company law, the content of the Memorandum and Articles of Association, the committee and decision-making processes, the strategic plan and recent financial performance of the charity. The trustees are offered information on and encouraged to attend external training events deemed to be of relevance to their role. All trustees are issued with a Trustee Handbook which has been developed by the OnSide Network and is updated periodically. All trustees are invited to training pertinent to the role of a trustee annually, they are also invited to attend monthly seminars delivered by the OnSide Network on issues including Governance, Health and Safety, Charity Finance and Safeguarding.

Public benefit

The trustees have considered the Charity Commission's guidance on public benefit and in particular, the guidance on the support for young people. The trustees believe this Charity provides a public benefit as its principal activities is to support young people's social developments and well-being, offering them opportunities to increase their skills and confidence, therefore helping them to make positive life choices.

Auditor

In accordance with the company's articles, a resolution proposing that Voisey & Co LLP be reappointed as auditor of the company will be put at a General Meeting.

Disclosure of information to auditor

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The trustees' report, including the strategic report, was approved by the Board of Trustees.

E. P. Atkinson

E P Atkinson F.C.A.

Trustee

Dated: 30 July 2024

WARRINGTON YOUTH ZONE LIMITED

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2024

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

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

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

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

WARRINGTON YOUTH ZONE LIMITED

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF WARRINGTON YOUTH ZONE LIMITED

Opinion

We have audited the financial statements of Warrington Youth Zone Limited (the 'charitable company') for the year ended 31 March 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

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

We have nothing to report in this regard.

WARRINGTON YOUTH ZONE LIMITED

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF WARRINGTON YOUTH ZONE LIMITED

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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

WARRINGTON YOUTH ZONE LIMITED

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF WARRINGTON YOUTH ZONE LIMITED

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

1 - We enquired of management and those charged with governance about actual and potential litigation and claims, including review of relevant nominal ledger accounts.

2 - We obtained an understanding of laws, regulations and guidance that affect the Charitable Company, focusing on those that had a direct effect on the financial statements or that had a fundamental effect on its operations. Key laws, regulations and guidance that we identified included the Companies Act 2006 and the Charity Act 2011.

3 - We enquired of management and those charged with governance to identify any instances of non-compliance with laws and regulations.

4 - We reviewed the Charitable Company's financial statement disclosures and agreed to supporting documentation to assess compliance with the applicable laws and regulations discussed above.

5 - We gained an understanding of the controls that the Trustees and management team have in place to prevent and detect fraud. We enquired of the Trustees and management team about any incidences of fraud that had taken place during the accounting period.

6 - The risk of fraud and non-compliance with laws and regulations was discussed within the audit team and tests were planned and performed to address these risks.

7 - In addressing the risk of fraud due to management override of controls, we performed testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for bias.

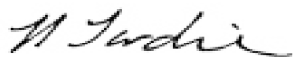
8 - We also challenge management assumptions with regard to accounting estimates.

Despite appropriate planning and performing our work in accordance with International Auditing Standards, there are always inherent limitations that non-compliance is not detected. Non-compliance with laws and regulations is often further removed from the events and transactions reflected in the financial statements and material misstatements due to fraud can be deliberately concealed from auditors, for example through misrepresentation, forgery or collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Hayley Jardine BFP ACA (Senior Statutory Auditor)
For and on behalf of Voisey & Co LLP

Chartered Accountants
Statutory Auditor

30 July 2024
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8 Winmarleigh Street
Warrington
Cheshire
WA1 1JW

WARRINGTON YOUTH ZONE LIMITED

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

Current financial year

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Total 2023 £
	Notes				
<u>Income and endowments from:</u>					
Donations and legacies	3	504,003	-	504,003	651,376
Charitable activities	4	569,042	631,860	1,200,902	1,360,072
Other trading activities	5	56,838	-	56,838	353,759
Investments	6	81,339	93	81,432	28,416
Other income	7	9,351	-	9,351	2,870
Total income		1,220,573	631,953	1,852,526	2,396,493
<u>Expenditure on:</u>					
Raising funds	8	164,804	-	164,804	125,675
Charitable activities	9	1,393,685	625,390	2,019,075	2,018,710
Total resources expended		1,558,489	625,390	2,183,879	2,144,385
Net income/(expenditure)		(337,916)	6,563	(331,353)	252,108
Gross transfers between funds	21	100,150	(100,150)	-	-
Net movement in funds		(237,766)	(93,587)	(331,353)	252,108
<u>Other recognised gains and losses</u>					
Other gains or losses	16	(942)	-	(942)	-
Net movement in funds		(238,708)	(93,587)	(332,295)	252,108
Fund balances at 1 April 2023		2,067,154	7,184,702	9,251,856	8,999,748
Fund balances at 31 March 2024		1,828,446	7,091,115	8,919,561	9,251,856

The statement of financial activities includes all gains and losses recognised in the year.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

WARRINGTON YOUTH ZONE LIMITED

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

Prior financial year

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes			
<u>Income and endowments from:</u>				
Donations and legacies	3	571,376	80,000	651,376
Charitable activities	4	725,130	634,942	1,360,072
Other trading activities	5	353,759	-	353,759
Investments	6	28,170	246	28,416
Other income	7	2,310	560	2,870
Total income		1,680,745	715,748	2,396,493
<u>Expenditure on:</u>				
Raising funds	8	125,675	-	125,675
Charitable activities	9	1,479,366	539,344	2,018,710
Total resources expended		1,605,041	539,344	2,144,385
Net income/(expenditure)		75,704	176,404	252,108
Gross transfers between funds	21	1,431,136	(1,431,136)	-
Net movement in funds		1,506,840	(1,254,732)	252,108
Other recognised gains and losses				
Net movement in funds		1,506,840	(1,254,732)	252,108
Fund balances at 1 April 2022		560,314	8,439,434	8,999,748
Fund balances at 31 March 2023		2,067,154	7,184,702	9,251,856

The statement of financial activities includes all gains and losses recognised in the year.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

WARRINGTON YOUTH ZONE LIMITED

BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
Tangible assets	17		6,874,444		6,805,014
Investments	18		100		-
			<u>6,874,544</u>		<u>6,805,014</u>
Current assets					
Debtors	19	194,496		224,948	
Cash at bank and in hand		2,322,308		2,697,360	
		<u>2,516,804</u>		<u>2,922,308</u>	
Creditors: amounts falling due within one year	20	(471,787)		(475,466)	
Net current assets			<u>2,045,017</u>		<u>2,446,842</u>
Total assets less current liabilities			<u>8,919,561</u>		<u>9,251,856</u>
Net assets excluding pension liability			<u>8,919,561</u>		<u>9,251,856</u>
The funds of the charity					
Restricted income funds	21		7,091,115		7,184,702
Unrestricted funds			1,828,446		2,067,154
			<u>8,919,561</u>		<u>9,251,856</u>

The financial statements were approved by the trustees on 30 July 2024

E. P. Atkinson

E P Atkinson F.C.A.
Trustee

Company registration number 04905398 (England and Wales)

WARRINGTON YOUTH ZONE LIMITED

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Cash flows from operating activities					
Cash (absorbed by)/generated from operations	30		(262,265)		406,772
Investing activities					
Purchase of tangible fixed assets		(194,119)		(240,198)	
Proceeds from disposal of subsidiaries		(100)		-	
Investment income received		81,432		28,416	
Net cash used in investing activities			(112,787)		(211,782)
Net cash used in financing activities			-		-
Net (decrease)/increase in cash and cash equivalents			(375,052)		194,990
Cash and cash equivalents at beginning of year			2,697,360		2,502,370
Cash and cash equivalents at end of year			2,322,308		2,697,360

WARRINGTON YOUTH ZONE LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

Charity information

Warrington Youth Zone Limited is a private company limited by guarantee incorporated in England and Wales and a registered charity in England and Wales. The registered office is Warrington Youth Zone, Dallam Lane, Warrington, Cheshire, WA2 7NG.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

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

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

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

1.3 Charitable funds

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

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

1.4 Income

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

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

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

Grants, including grants for the purchase of fixed assets, are recognised in full in the statement of financial activities in the year in which they are receivable, except for those grants which are for a future specific period or have performance conditions attached, in which case the relevant amount is deferred to that specific period or deferred to when the performance conditions have been satisfied.

Investment income is recognised in the year in which it is receivable.

Fundraising income is recognised in the year in which it is received.

WARRINGTON YOUTH ZONE LIMITED

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

1 Accounting policies

(Continued)

The accrual model has been adopted to recognise government grants in the year and are measured at the fair value of the asset received or receivable. Where a grant becomes repayable it is recognised as a liability when the repayment meets the definition of a liability.

1.5 Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to the 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.

Expenditure on charitable activities includes the costs incurred by the charity to enable it to fulfil its core operations.

Other expenditure represents those items not falling into any other heading.

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

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses. Items with a value of less than £500 are not capitalised.

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

Leasehold buildings	Over the life of the lease
Plant and machinery	15% per annum on a straight line basis
Fixtures and fittings	20% per annum on a straight line basis
Motor vehicles	20% per annum on a reducing balance basis
Gym equipment	20% per annum on a straight line basis
Catering equipment	20% per annum on a straight line basis

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

1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

A subsidiary is an entity controlled by the charity. Control is the power to govern the financial and operating policies of the entity so as to obtain benefits from its activities.

1.8 Impairment of fixed assets

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

WARRINGTON YOUTH ZONE LIMITED

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

1 Accounting policies

(Continued)

1.9 Cash and cash equivalents

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

1.10 Financial instruments

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

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

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

Basic financial assets

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

Impairment of financial assets

Financial assets, other than those held at fair value through income and expenditure, are assessed for indicators of impairment at each reporting date. Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected.

If an asset is impaired, the impairment loss is the difference between the carrying amount and the present value of the estimated cash flows discounted at the asset's original effective interest rate. The impairment loss is recognised in net income/(expenditure) for the year.

Derecognition of financial assets

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the charity transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

Basic financial liabilities

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

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

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

WARRINGTON YOUTH ZONE LIMITED

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

1 Accounting policies

(Continued)

Derecognition of financial liabilities

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

1.11 Employee benefits

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

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

1.12 Retirement benefits

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

2 Judgements and key sources of estimation uncertainty

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

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

Critical judgements

The trustees consider there to be no critical judgements (apart from those involving estimates) in relation to the preparation of the financial statements.

Key sources of estimation uncertainty

The estimates and assumptions which have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities are as follows:

Depreciation

Depreciation charges are calculated based on estimates and assumptions made by the trustees on asset useful economic lives and expected residual values, as detailed in Note 1.6.

WARRINGTON YOUTH ZONE LIMITED

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

3 Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Donations and gifts	504,003	-	504,003	571,376	80,000	651,376
Donations and gifts						
Other	504,003	-	504,003	571,376	80,000	651,376
	504,003	-	504,003	571,376	80,000	651,376

4 Charitable activities

	Youth work 2024 £	Youth work 2023 £
Income from charitable activities	1,200,902	1,360,072
Analysis by fund		
Unrestricted funds	569,042	725,130
Restricted funds	631,860	634,942
	1,200,902	1,360,072
Income	£	£
Buddy Up	27,732	42,560
Holiday Club	53,889	77,000
Project Metaphor	-	26,776
Emotional Health & Wellbeing	185,499	29,972
Mentoring	78,965	64,616
NCS	31,693	289,537
Outreach	7,176	-
Digital Platform	-	23,011
Youth Zone Capital Project	143,844	146,156
Youth Routes	-	44,531
Holiday Hunger	7,093	32,202
Train like a pro	5,320	18,401
HAF Holiday Club	211,319	163,423
Employability matters	39,883	63,401
Catering	76,218	74,697
Culture of Health	5,884	18,940
Annual membership fees	23,604	40,858
Members attendance	30,861	30,212
Universal Holiday club	57,546	39,533
Aspire in the zone	13,593	-
Springboard	4,088	-

WARRINGTON YOUTH ZONE LIMITED

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

4 Charitable activities (Continued)

Youth In Mind - Self-injury & Suicide Prevention	11,998	-
Other	184,697	134,246
	<u>1,200,902</u>	<u>1,360,072</u>

Included in the above are the following grants and awards

	£	£
Anne Duchess of Westminster's Fund	5,833	10,000
ALA Green Charitable Trust	1,667	3,333
BBC Children In Need	27,762	77,524
Cheshire Police & Crime Commissioner	5,320	700
Cheshire Community Foundation	46,872	37,707
CRH Charitable Trust	50	4,000
Henry Smith Charity	79,242	56,620
Masonic Charitable Foundation	3,044	14,175
Mersey Care NHS Foundation Trust	159,084	-
National Lottery Community Fund	67,512	71,378
Northern Rail	-	49,479
Peter Cruddas Foundation	-	4,165
Peter Harrison Foundation	4,088	2,385
Sport England (ESC)	-	10,000
StreetGames	4,000	24,055
Warrington Borough Council	266,208	264,486
OnSide Foundation	132,651	51,453
DHSC Suicide Prevention Fund	11,998	-
Warrington PTAC	10,020	-
Warrington Business Improvement District	7,176	-
Sainsburys	1,500	-
	<u>834,027</u>	<u>681,460</u>

5 Income from other trading activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Fundraising events	<u>56,838</u>	<u>353,759</u>

WARRINGTON YOUTH ZONE LIMITED

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

6 Income from investments

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Interest earned	81,339	93	81,432	28,170	246	28,416

7 Other income

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Other income	9,351	-	9,351	2,310	560	2,870

8 Expenditure on raising funds

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Fundraising and publicity		
Other fundraising costs	1,818	2,275
Staff costs	162,986	123,400
	164,804	125,675

WARRINGTON YOUTH ZONE LIMITED

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

9 Expenditure on charitable activities

	Charitable activities 2024 £	Charitable activities 2023 £
Direct costs		
Staff costs	975,261	1,087,698
Delivery and network costs	110,507	108,862
Advertising and stationery	28,843	21,448
Insurance	25,685	21,887
Premises and office costs	122,218	152,873
Repairs and maintenance	42,187	19,656
Rent	12,282	3,063
Telephone	13,043	17,539
Training and consultancy	15,627	13,480
Travel costs	16,146	38,800
Sundry costs	20,656	26,895
Catering costs	103,524	78,748
Volunteer expenses	1,083	-
	<u>1,487,062</u>	<u>1,590,949</u>
Share of support and governance costs (see note 10)		
Support	527,013	423,261
Governance	5,000	4,500
	<u>2,019,075</u>	<u>2,018,710</u>
Analysis by fund		
Unrestricted funds	1,393,685	1,479,366
Restricted funds	625,390	539,344
	<u>2,019,075</u>	<u>2,018,710</u>

10 Support costs allocated to activities

	2024 £	2023 £
Staff costs	381,104	313,579
Depreciation	124,689	91,415
Bank charges	5,993	3,786
Legal and professional	13,020	11,558
Accountancy	2,207	2,923
Governance costs	5,000	4,500
	<u>532,013</u>	<u>427,761</u>
Analysed between:		
Charitable activities	<u>532,013</u>	<u>427,761</u>

WARRINGTON YOUTH ZONE LIMITED

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

11 Net movement in funds	2024	2023
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the audit of the charity's financial statements	5,000	4,500
Depreciation of owned tangible fixed assets	124,689	91,415
	<u> </u>	<u> </u>

12 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year. None of the trustees were reimbursed travelling expenses during the year (2023: £nil).

13 Employees

The average monthly number of employees during the year was:

	2024	2023
	Number	Number
Management & finance	15	9
Fundraising	4	3
Youth workers	78	77
	<u> </u>	<u> </u>
Total	97	89
	<u> </u>	<u> </u>

Employment costs	2024	2023
	£	£
Wages and salaries	1,396,758	1,410,381
Social security costs	97,156	100,473
Other pension costs	25,437	26,497
	<u> </u>	<u> </u>
	1,519,351	1,524,677
	<u> </u>	<u> </u>

The number of employees whose annual remuneration was £60,000 or more were:

	2024	2023
	Number	Number
£60,000 to £70,000	1	1
	<u> </u>	<u> </u>

14 Retirement benefit schemes

Defined contribution schemes	2024	2023
	£	£
Charge to profit or loss in respect of defined contribution schemes	25,437	26,497
	<u> </u>	<u> </u>

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

WARRINGTON YOUTH ZONE LIMITED

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

15 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 objects.

16 Other gains and losses

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Gains/(losses) upon:		
Foreign exchange	942	-
	<u> </u>	<u> </u>

WARRINGTON YOUTH ZONE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

17 Tangible fixed assets

	Leasehold buildings £	Plant and machinery £	Fixtures and Motor fittings £	vehicles £	Gym equipment £	Catering equipment £	Total £
Cost							
At 1 April 2023	6,559,325	65,215	259,139	62,302	69,765	9,378	7,025,124
Additions	161,787	-	5,623	26,709	-	-	194,119
At 31 March 2024	6,721,112	65,215	264,762	89,011	69,765	9,378	7,219,243
Depreciation and impairment							
At 1 April 2023	39,302	56,404	66,802	45,729	10,465	1,408	220,110
Depreciation charged in the year	53,072	1,426	47,209	7,153	13,953	1,876	124,689
At 31 March 2024	92,374	57,830	114,011	52,882	24,418	3,284	344,799
Carrying amount							
At 31 March 2024	6,628,738	7,385	150,751	36,129	45,347	6,094	6,874,444
At 31 March 2023	6,520,023	8,811	192,337	16,573	59,300	7,970	6,805,014

WARRINGTON YOUTH ZONE LIMITED

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

18 Fixed asset investments

		Other investments
Cost or valuation		
At 1 April 2023		-
Additions		100
At 31 March 2024		100
Carrying amount		
At 31 March 2024		100
At 31 March 2023		-

	Notes	2024 £	2023 £
Other investments comprise:			
Investments in subsidiaries	27	100	-

19 Debtors

	2024 £	2023 £
Amounts falling due within one year:		
Trade debtors	128,124	168,770
Other debtors	21	1,610
Prepayments and accrued income	66,351	54,568
	194,496	224,948

Included within prepayments and accrued income is accrued income of £58,436 (2023: £26,386).

WARRINGTON YOUTH ZONE LIMITED

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

20 Creditors: amounts falling due within one year

	2024 £	2023 £
Other taxation and social security	19,174	27,043
Trade creditors	39,333	16,428
Amounts owed to subsidiary undertakings	100	-
Other creditors	47,866	1,735
Accruals and deferred income	365,314	430,260
	<u>471,787</u>	<u>475,466</u>

Included within accruals and deferred income is deferred income of £222,940 (2023: £309,676) which comprises of grants received in respect of later accounting periods.

Of the balance brought forward £303,524 was released to the Statement of Financial Activities in the year.

WARRINGTON YOUTH ZONE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

21 Restricted funds

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

	Movement in funds					Movement in funds			
	Balance at 1 April 2022	Income	Expenditure	Transfers	Balance at 1 April 2023	Income	Expenditure	Transfers	Balance at 31 March 2024
	£	£	£	£	£	£	£	£	£
Buddy Up	42,160	42,560	(57,280)	-	27,440	27,732	(52,900)	-	2,272
Yoof (Digital platform)	14,238	23,011	(34,476)	-	2,773	3,551	(13,487)	7,163	-
Core Mentoring Programme	9,772	64,616	(74,388)	-	-	78,965	(85,832)	14,387	7,520
Youth Zone Capital Project	6,874,592	201,402	(78,996)	(34,643)	6,962,355	143,938	(119,543)	(12,070)	6,974,680
Emotional Health & Wellbeing	48,618	54,972	(72,017)	(1,411)	30,162	185,499	(120,646)	(47,167)	47,848
Get a Job	16,020	-	-	-	16,020	39,883	(62,516)	6,613	-
Culture of Health	-	18,940	(20,351)	1,411	-	5,884	(2,372)	(3,512)	-
Aspire AG	2,941	-	(490)	(2,451)	-	-	-	-	-
Holiday Club - Aspire	32,680	77,000	(45,181)	-	64,499	53,889	(72,166)	-	46,222
Making Changes (PDP)	640	-	(18,984)	18,344	-	-	-	-	-
Project Metaphor	9,917	26,776	(5,068)	-	31,625	-	(43)	(31,582)	-
YZY0	1,387,856	-	-	(1,387,856)	-	-	-	-	-
Snowcamp	-	-	-	-	-	-	(1,936)	1,936	-
Employability	-	63,401	(65,897)	2,496	-	-	-	-	-
Youth routes	-	44,531	(13,493)	-	31,038	-	(586)	(30,452)	-
Safer streets (PCC)	-	630	-	-	630	-	-	(630)	-
Springboard	-	2,248	(9,289)	7,041	-	4,088	(8,826)	5,078	340
Holiday hunger	-	32,202	(30,208)	-	1,994	10,471	(5,278)	(7,187)	-
Train like a pro (PCC)	-	18,401	(8,776)	-	9,625	5,320	(15,506)	561	-
Volunteering - Intergenerational	-	10,991	(4,450)	-	6,541	-	-	(6,541)	-
Universal provision	-	34,067	-	(34,067)	-	27,213	(25,365)	(1,848)	-
Aspire in youth zone	-	-	-	-	-	13,593	(1,360)	-	12,233
Fired-up	-	-	-	-	-	-	(66)	66	-
Warrington PTAC (Graffiti)	-	-	-	-	-	3,000	(3,000)	-	-
Warrington BID/Groundworks (Outreach)	-	-	-	-	-	7,176	(5,581)	(1,595)	-

WARRINGTON YOUTH ZONE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

21 Restricted funds

(Continued)

Volunteer Development	-	-	-	-	-	9,753	(16,383)	6,630	.
Youth in Mind - Self-Injury & Suicide Prevention					-	11,998	(11,998)	-	.
	<u>8,439,434</u>	<u>715,748</u>	<u>(539,344)</u>	<u>(1,431,136)</u>	<u>7,184,702</u>	<u>631,953</u>	<u>(625,390)</u>	<u>(100,150)</u>	<u>7,091,115</u>

WARRINGTON YOUTH ZONE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

21 Restricted funds

(Continued)

Transfers between funds

Transfers between funds in the year have been made either to ensure there is no deficit on the restricted fund balance at the year-end or to cover universal costs following successful delivery of outcomes.

Buddy Up: Is a befriending programme for disabled children and young people, matching them with 'Buddies', young volunteers, who support the child or young person to access a range of social opportunities, leading to increased confidence and self-esteem.

Digital Platform: An Online Youth Club for Children and young people across Cheshire and Warrington giving them safe access to high quality digital content and encouraging them to take part in activities to enhance their skills, knowledge and experiences.

Core Mentoring: The programme provides children and young people aged 7 – 15 with a volunteer adult mentor to support them with a range of issues they may be facing on their transition to adulthood.

Youth Zone Capital: The funding for the capital build was included as a restricted income stream.

Emotional Health and Wellbeing: This is a programme that supports children and young people who are facing challenges with their mental health; we provide a range of support including one to one support, group sessions and counselling.

Get a Job: Is one of the employability programmes the WYZ team have delivered to young people across Warrington to support them with securing a place in college, a training course or in employment. This was funded by UBS through OnSide.

Culture of Health: A programme funded by the Oglesby Trust through OnSide to support children, young people, volunteers and team members to become more emotionally resilient.

Aspire: This is a holiday club for disabled children and young people delivered through a contract with Warrington Borough Council and a range of funding from Grants and Trusts, it is based in the Special Educational Needs school in Warrington.

Holiday Club Aspire: This was a weekly youth club for disabled young people who accessed the Aspire Holiday Club.

Making Changes: This is an LGBTQ+ personal development and social action programme funded by "iwill2019". Due to Covid restrictions, and in agreement with Cheshire Community Foundation, the programme has been put on hold until the next financial year – it was agreed with the funder that this funding would be used for our Pretty Tough Programme as the programme did not start due to the pandemic.

Project Metaphor: This is a Science, Technology, Engineering and Mathematics (STEM) programme aimed at encouraging children and young people to take part in a range of experiments.

WARRINGTON YOUTH ZONE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

21 Restricted funds

(Continued)

Youth Zone Year Zero (YZY0): This is where donors request monies to be spent towards the Youth Zone, including pre-opening costs. The costs are those associated with the planning of the Youth Zone and include the salary costs of the Chief Executive and the Major Patron Relationship Manager. Once the Youth Zone was opened, these monies were transferred to unrestricted funds.

Snowcamp - This is a project funded through funding secured by OnSide to provide young people with training in partnership with the Snow Zone in Manchester to become ski instructors at the Snow Zone. Young people have the opportunity to have a skiing holiday and ultimately gain paid employment as a ski instructor at the Snow Zone.

Employability - We work closely with young people, employers and partner agencies to build young peoples' skills, knowledge and experience to improve life skills and increase levels of employability

Youth Routes - Programme of work funded by Northern Rail, exploring independent travel and community safety with young people including those with additional needs.

Safer Streets (PCC) - Supporting the Police & Crime Commissioner's initiative to improve community safety, our Youth Workers provided outreach, street-based youth work, and education on staying safe when traveling home from the Youth Zone.

Springboard - We run a session called Springboard for vulnerable and disabled children and young people on Sundays from 11am – 3pm.

Holiday Hunger - In line with our strategic priority of supporting the most vulnerable children, young people, and families, we provide free meals from the Youth Zone cafe and deliver hampers of food and essential household items during winter months.

Train like a pro (PCC) - Funded by the Police & Crime Commissioner, this targeted project engages young people involved in Anti-Social Behaviour and crime and uses the hook of sport to encourage positive life choices.

Volunteering – Intergenerational - This strand of our Volunteering offer was funded by Cheshire Community Foundation to engage older volunteers to support Youth Zone members and our projects.

Universal Provision - This is the open access programme delivered to young people at the Youth Zone, Mondays, Wednesdays Senior sessions (12 – 19 year olds up to 25 for those with additional needs) between 16:00 and 21:00 and Friday and Saturday 16:00 – 22:00. Tuesday and Thursdays junior Sessions (7 – 12 year olds) and Saturdays 11:00 – 15:00. Children and young people can access any of these sessions each week provided they are the correct age for the session. They pay £5 per year membership and 50p each visit. During universal sessions children and young people can access over 25 activities each day including sports, arts, play, dance and drama amongst a range of other opportunities.

WARRINGTON YOUTH ZONE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

21 Restricted funds

(Continued)

Aspire in the Zone - This really important project provides 34 places each week for children and young people with a broad range of Special Educational Needs and Disabilities (SEND) and complex needs to access the Youth Zone. We provide specialist Youth Workers who can provide Personal Care, Application of Medication and tube feeding.

Fired Up - Funding has been secured through the OnSide Network to provide a kiln and pottery equipment for Warrington Youth Zone, the funding included some revenue to cover the cost of training, resources and staffing to maintain the programme and provide access to pottery for children and young people from across Warrington.

Warrington PTAC (Graffiti Project) - Warrington Youth Zone secured funding from PTAC (a partnership between Cheshire Police, Cheshire Fire and Rescue, Warrington Borough Council and the voluntary sector) to reduce Anti-Social behaviour. The funding was used to commission a graffiti artist to decorate an underpass leading from the town centre to the Youth Zone. The project was delivered over four weeks in April 2023 and the mural included the sky line of Warrington and has significantly improved the area.

BID Funded Outreach Programme - Warrington Business Improvement District funded two Youth Workers to work with children and young people on the streets around the town centre five nights each week addressing Anti-Social Behaviour and engaging young people who do not currently access the Youth Zone.

Volunteer Development - We have secured funding to contribute to the cost of the volunteer recruitment and management, we employ a full time Volunteer Coordinator and they have a target of recruiting 100 volunteers per year.

Youth In Mind - Self-Injury & Suicide Prevention - This strand of our Youth In Mind mental health support is funded by DHSC to support young people who are experiencing self-injury or suicide ideation.

WARRINGTON YOUTH ZONE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

22 Unrestricted funds

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

	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	Gains and losses £	At 31 March 2024 £
Repairs and maintenance	-	-	-	250,000	-	250,000
General funds	2,067,154	1,220,573	(1,558,489)	(149,850)	(942)	1,578,446
	<u>2,067,154</u>	<u>1,220,573</u>	<u>(1,558,489)</u>	<u>100,150</u>	<u>(942)</u>	<u>1,828,446</u>
Previous year:	At 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	Gains and losses £	At 31 March 2023 £
General funds	560,314	1,680,745	(1,605,041)	1,431,136	-	2,067,154
	<u>560,314</u>	<u>1,680,745</u>	<u>(1,605,041)</u>	<u>1,431,136</u>	<u>-</u>	<u>2,067,154</u>

The Board have agreed an amount of £250,000 to be designated for the future repairs and maintenance of the building.

23 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:			
Tangible assets	18,802	6,855,642	6,874,444
Investments	100	-	100
Current assets/(liabilities)	1,809,544	235,473	2,045,017
	<u>1,828,446</u>	<u>7,091,115</u>	<u>8,919,561</u>
	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
At 31 March 2023:			
Tangible assets	26,256	6,778,758	6,805,014
Current assets/(liabilities)	2,040,898	405,944	2,446,842
	<u>2,067,154</u>	<u>7,184,702</u>	<u>9,251,856</u>

WARRINGTON YOUTH ZONE LIMITED

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

24 Operating lease commitments

The lease on the property commenced on 9 November 2020 for a term of 120 years on a peppercorn basis.

25 Capital commitments

Amounts contracted for but not provided in the financial statements:

	2024 £	2023 £
Acquisition of property, plant and equipment	-	30,495

26 Related party transactions

Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2024 £	2023 £
Aggregate compensation	263,202	363,406

The key management personnel, which were revised during the year, comprises of the Chief Executive, Head of Targeted Programmes, Head of Business and Operations, Head of Youth Work and Head of Fundraising.

Other transactions

During the year Warrington Youth Zone Limited recognised grant income of £46,872 (2023: £37,707) from Cheshire Community Foundation. T.D Briggs, a director, is the president of the Cheshire Community Foundation. The charity also recognised donations of £1,614 (2023: £25,000) from the Purslow Family Trust and £25,000 (2023: £25,000) from the Stuart Middleton Foundation. C Purslow, a director, is a trustee of the Purslow Family Trust and S Middleton, a director, is a trustee of the Stuart Middleton Foundation.

There are no terms or conditions attached to the grants and donations.

There were no other related party transactions in the year.

WARRINGTON YOUTH ZONE LIMITED

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

27 Subsidiaries

These financial statements are separate charity financial statements for Warrington Youth Zone Limited. Consolidated financial statements are not prepared as the subsidiary company has not traded and is not considered material.

Details of the charity's subsidiaries at 31 March 2024 are as follows:

Name of undertaking	Registered office	Nature of business	Class of shares held	% Held	
				Direct	Indirect
Warrington Youth Zone Trading Company Limited	As per parent company	Dormant	Ordinary	100.00	

The aggregate capital and reserves and the result for the year of subsidiaries excluded from consolidation was as follows:

Name of undertaking	Profit/(Loss)	Capital and Reserves
	£	£
Warrington Youth Zone Trading Company Limited	-	100

28 Legal status of the charity

Warrington Youth Zone Limited is a company limited by guarantee and has no share capital. The liability of the members is limited to a sum not exceeding £10 in the event of the charity being wound up.

29 Analysis of changes in net funds

The charity had no material debt during the year.

30 Cash generated from operations	2024 £	2023 £
(Deficit)/surplus for the year/period	(331,353)	252,108
Adjustments for:		
Investment income recognised in statement of financial activities	(81,432)	(28,416)
Foreign exchange differences	(942)	-
Depreciation and impairment of tangible fixed assets	124,689	91,415
Charitable expenses reallocated from tangible fixed assets	-	14,316
Movements in working capital:		
Decrease/(increase) in debtors	30,452	(70,859)
(Decrease)/increase in creditors	(3,679)	148,208
Cash (absorbed by)/generated from operations	(262,265)	406,772

WARRINGTON YOUTH ZONE LIMITED

England & Wales - Charity number 1101086

Accounts

Charity Registration No. 1101086

Company Registration No. 04905398 (England and Wales)

WARRINGTON



An **OnSide** Youth Zone

WARRINGTON YOUTH ZONE LIMITED
(formerly WARRINGTON YOUTH CLUB LIMITED)
(A COMPANY LIMITED BY GUARANTEE)

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

"Transforming the lives of children and young people"



WARRINGTON YOUTH ZONE LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	E P Atkinson F.C.A.	
	T D Briggs CVO, MBE, K.St.J	
	M Brocklehurst	
	W Carr	
	A Jones	
	C Purslow DL	
	P J Worthington	
	S Middleton	
	J Downes	(Appointed 30 January 2023)
	L Soutar	(Appointed 30 January 2023)
	F Norcross	(Appointed 30 January 2023)
	A J Kiddle	(Appointed 20 October 2023)
	K L Rankin	(Appointed 20 October 2023)
Charlty number	1101086	
Company number	04905398	
Registered office	Warrington Youth Zone Dallam Lane Warrington Cheshlre WA2 7NG	
Auditor	Volsey & Co LLP 8 Winmarleigh Street Warrington Cheshire WA1 1JW	
Bankers	Barclays 23-25 Golden Square Warrington Cheshlre WA1 1TW	

WARRINGTON YOUTH ZONE LIMITED

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WARRINGTON YOUTH ZONE LIMITED

CHIEF EXECUTIVE'S STATEMENT

FOR THE YEAR ENDED 31 MARCH 2023

Warrington Youth Zone CEO, Dave McNicholl

A roller coaster of a year.....



The last year has been the culmination of 14 years of hard work to deliver Warrington Youth Zone, at the end of March 2022 we took possession of the building from the construction company, Caddicks, who have done an amazing job in the development of the Youth Zone. We then set about moving into the building, as the first organisation transitioning into a Youth Zone we have accumulated a lot of equipment, resources and facilities over the years which we needed to house in the Youth Zone.

As soon as we had the keys we ran an Easter Holiday Programme, whilst this was very early to start welcoming young people into the building, we had waited for many years so we were raring to open the doors. Then followed a three month long programme of 'Soft Openings' including some large events such as our Coronation Street Party during which we welcomed over 1,200 people to the building. The soft openings programme involved community groups, uniformed organisations, schools, colleges, voluntary sector organisations and partner agencies accessing the Youth Zone to explore the facilities available for children and young people. This process simultaneously allowed our team to become confident in using the building and raise awareness of the Youth Zone across the Warrington Community.

On Saturday 1 July 2022 we held our official opening day, a family fun day, with an outdoor stage and performances from young people in bands, solo artists and poetry. Over 1,500 people visited the Youth Zone on our opening day, following a parade from the town hall to the Youth Zone there were a number of speeches and then the ribbon was cut by one of our Founder Patrons, the Chief Executive of Warrington Borough Council, one of our adult volunteers and one of our members. This was to signify the four way relationship needed to make a Youth Zone successful, between the Private Sector, the Local Authority, The Community and children and young people.

WARRINGTON YOUTH ZONE LIMITED

CHIEF EXECUTIVE'S STATEMENT

FOR THE YEAR ENDED 31 MARCH 2023



Warrington Youth Zone was the 14th Youth Zone in the country and the only to open just before the school summer holidays, the following 3 months were very fast paced with over 650 children and young people accessing the building on a daily basis. The building and transport infrastructure in the local area struggled with the volume of people, however, after the first four weeks numbers settled slightly and the team became more confident in managing the flow of people.

WARRINGTON YOUTH ZONE LIMITED

CHIEF EXECUTIVE'S STATEMENT

FOR THE YEAR ENDED 31 MARCH 2023

Between Summer and December we enjoyed real success with large numbers of children and young people using the Youth Zone, whilst this also presented a number of challenges as many of them were new to the organisation and some went through a process of testing boundaries. At the same time we were going through a process of recruiting more members to the team as we have moved from 30 team members as Warrington Youth Club to, at times during the year, over 130 team members as Warrington Youth Zone.

Halloween at the Youth Zone was a highlight and we had over 2000 visits during the week, with parties, fright walks and fancy dress as some of the attractions on offer. The team very creatively incorporated the fact that three bronze age skeletons had been unearthed during the development of the Youth Zone and wove these into the Halloween story at WYZ.

As we moved towards Christmas the options for how we could celebrate the festive period and ways in which we could offer support to the more vulnerable and disadvantaged children, young people and families seemed limitless. We set about organising our Christmas programme and as well as keeping the Youth Zone open throughout the Christmas period, excluding Christmas day, we managed to

- Deliver 425 food hampers to local families
- Deliver Christmas gifts to 2,798 children
- Welcomed 160 people to enjoy Christmas dinner at the Youth Zone on December 23rd
- On Christmas day we delivered 'Christmas Day in a Box deliveries' to 31 families

Father Christmas visited many parts of Warrington on the Warrington Youth Zone Christmas Float over 8 nights in December and with the support of an army of volunteer elves.

Following the Christmas celebrations we joined forces with a local Chinese Community Group called Mulan Culture to coordinate and celebrate the Chinese New Year at the end of January. Again we welcomed over 1,200 people to the Youth Zone to celebrate and experience a taste of the Chinese heritage.

Throughout the year we have maintained a clear focus on the balance between setting up and establishing our universal programme and maintaining our targeted programmes. In December 2022 the National Citizen Service contract came to a close as the contract had finished. The NCS programme has been completely redesigned and the new structure allows us to make use of the broad range of facilities and resources within the Youth Zone.

Hoppy Memorial Ball:

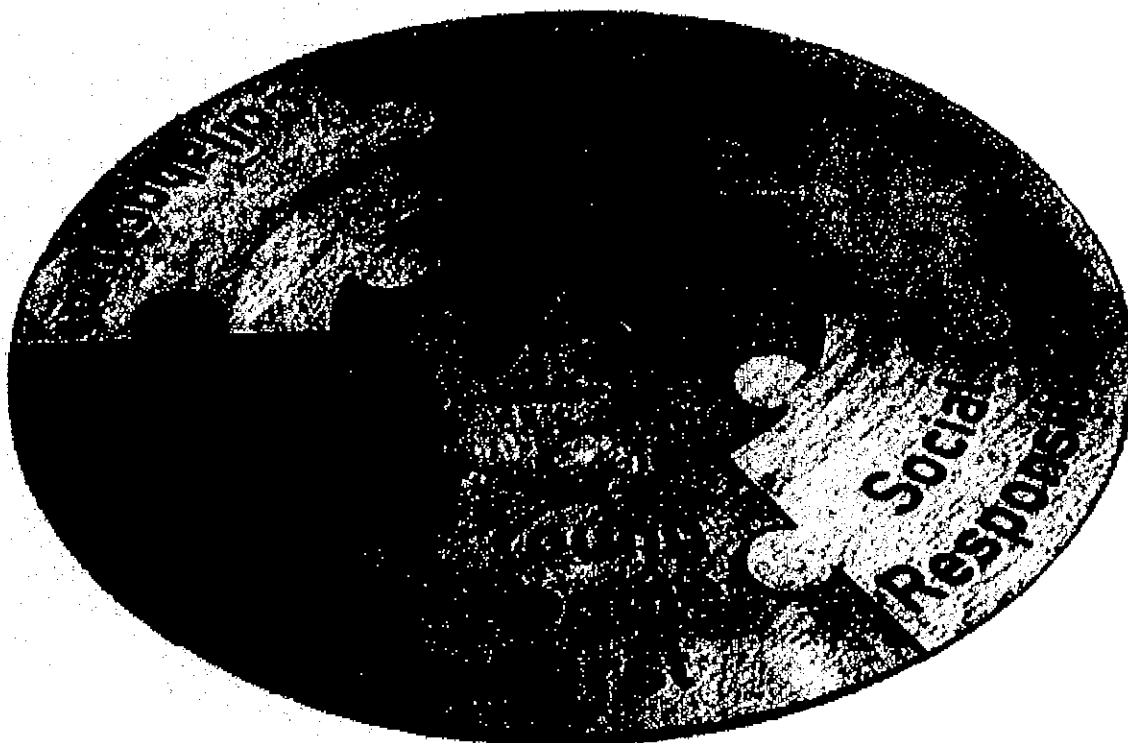
Nick Hopkinson 'Hoppy' was a Mentor, Friend, Motivator, Supporter, Fundraiser and Guide of Warrington Youth Zone and the Leadership Team and CEO. He was chair of the organisation for 5 years and without Nick's drive and commitment Warrington Youth Zone would not have become a reality. Sadly Nick passed away on 2 September 2021. The Hopkinson Family wanted to celebrate Nick's life and his commitment to supporting a range of charities close to his heart, one of which being Warrington Youth Zone. They held the Nick Hopkinson Memorial Ball on 2 September 2022, during the event over £7m was raised and Warrington Youth Zone was gifted £215,000 from the proceeds. We are honoured that Nick's legacy lives on to continue supporting vulnerable children and young people.

WARRINGTON YOUTH ZONE LIMITED

CHIEF EXECUTIVE'S STATEMENT

FOR THE YEAR ENDED 31 MARCH 2023

Before we opened the Youth Zone we took the opportunity to really focus on our values and reviewed them to ensure that they were the most important and appropriate as we became Warrington Youth Zone. Alongside the five values which are similar across the OnSide network we added Social Responsibility. Whilst this value takes a little more unpacking it is focused on our social and environmental impact and aligns with the ESG agenda that many of our patrons are embracing.



We would like to extend a huge thank you to each and every one of our patrons and supporters through whose incredible generosity we have been able to both build and operate Warrington Youth Zone. Our family of Founder Patrons support the revenue costs of the charity and the donors who contributed to the capital fundraising campaign supported the development of this outstanding facility for children and young people in Warrington.

I would also like to express my sincere gratitude to our Board of Trustees who have governed and supported the organisation through the complex process of transitioning from Warrington Youth Club to Warrington Youth Zone.

Finally I would like to thank 'Team WYZ' known affectionately as the 'Purple army' with over 130 paid team members and an additional 100 volunteers we have been able to deliver a brilliant programme to over 9,000 children and young people.

WARRINGTON YOUTH ZONE LIMITED

CHIEF EXECUTIVE'S STATEMENT

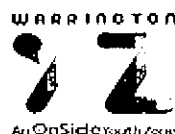
FOR THE YEAR ENDED 31 MARCH 2023



“

This place is amazing! They are all about the children's wellbeing and bringing the best out them - not to mention the amount of staff on-hand to help with the sessions!

**Parent of youth
zone member**



Thank you all so much.

Best Wishes

A handwritten signature in black ink, appearing to read 'Dave McNicholl'.

Dave McNicholl

Chief Executive

Dated: 25 January 2024

WARRINGTON YOUTH ZONE LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2023

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, are pleased to present their annual trustees' report together with the financial statements of the charity for the year ended 31 March 2023 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives and activities

The charity exists to support young people's social, personal and emotional development, offering them opportunities to increase their skills, self-awareness and confidence, enabling them to make positive life choices. Our guiding values are:

- Learning
- Choice
- Participation
- Diversity

Main activities undertaken:

The work of the organisation is not limited to two categories, but most of our offer falls within Universal or Targeted work with young people.

Universal Play, Youth and Sports offer:

Evening Youth Clubs: At the Youth Zone our Youth Clubs are open seven days a week, Mondays, Wednesdays, Fridays and Saturdays are Senior Sessions from 4pm – 9pm through the week and 4pm – 10pm at the weekend. Junior Sessions are 4pm – 8pm Tuesdays and Thursdays and 11am – 3pm on Saturdays. We run a session called Springboard for vulnerable and disabled children and young people on Sundays from 11am – 3pm and our Project Zone sessions are run from 4pm – 8pm each Sunday, allowing children and young people a chance to focus on specific activities in a more structured way.

Holiday Clubs: are aimed at children and young people aged 7 – 16 years of age, most of our members who attend these sessions are 7 – 13 and families book these sessions through our website. We have benefited from a funding stream through central Government entitled HAF (Holiday, Activity, Food) this programme was developed following footballer Marcus Rashford campaigning the Government to provide support to children on free school meals to have access to food and activities during the school holidays. We deliver holiday clubs in primary schools across Warrington throughout the school holidays.

The Aspire Holiday Club is funded through a contract with Warrington Borough Council as part of the short breaks offer. This is delivered in the local Special Educational Needs and Disabilities schools, Foxwood and Green Lane schools in Warrington and targeted at children and young people who have Special Educational Needs and Disabilities (SEND).

WARRINGTON YOUTH ZONE LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

Targeted Offer:

Targeted Provision

Our targeted offer is designed both with young people and for young people to ensure those who need support, information, advice and guidance with a range of issues can receive it clearly, effectively and discreetly. Our targeted offer includes:

Community Mentoring: This is one to one support from a volunteer adult mentor who will support a child or young person for up to 12 months as a mentor, meeting them on a weekly basis. Over the past year we have:

- Worked with 78 young people on a one-to-one basis as part of the mentoring programme
- Trained and supported 47 volunteer mentors
- Incorporated Independent travel training into the mentoring programme where appropriate
- Further established partnership working to ensure we offer additional support to young and hidden carers
- Delivered group activities focused on developing effective communication and collaboration amongst mentees

Buddy Up: This is peer befriending service established in 2010 which provides one to one support for disabled children and young people from a 'Buddy', who is someone their own age, or similar, and provides more social opportunities for both young people. Over the past year we have:

- Worked with 76 young people as part of the Buddy Up programme
- Trained and supported over 90 Buddies
- Readjusted to life post Covid and further strengthened our link with the Children's Adventure Farm Trust, providing many more disabled children and young people the opportunity to benefit from the incredible facilities and experiences provided by the farm
- Delivered regular group trips, activities and film nights to encourage children and young people on Buddy Up to socialise and develop alongside their peers

Employability: We work closely with young people, employers and partner agencies to build young peoples' skills, knowledge and experience to improve life skills and increase levels of employability. Over the past year we have:

- Developed and delivered The Employability Matters programme; a project providing young people with an Employability Coach who supports them as a group with topics such as budgeting and effective communication as well as on an individual basis with job applications, interview technique etc.
- Worked with 55 young people as part of the Employability Matters programme
- Strengthened our links with local schools and colleges who are making referrals to this programme for some school refusers and those deemed to be at risk of NEET
- Developed a partnership with Warrington Job Centre to offer an Employability Hub; a project their job coaches can refer into, offering individual support to any of their 'clients' struggling to gain employment

WARRINGTON YOUTH ZONE LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Personal Development Programmes: This is an umbrella title for a range of programmes we provide to young people, including Tough Minds, a mental and physical health awareness programme for 14 – 19-year-old males and Pretty Tough, a confidence and self-esteem building programme for 13 – 16-year-old females. Over the past year we have:

- Worked with 134 young people as part of the Tough Minds programme and 112 young people on the Pretty Tough programme
- Successfully delivered the programmes in schools across Warrington where reporting shows a significant increase in young people engaging with school, improved attendance figures and preferable behaviour
- Whilst we have not been able to secure further funding for the continuity of the PDP programmes, the Coordinator has been redeployed as the Sports Coordinator for Warrington Youth Zone

Emotional Health and Wellbeing: With Mental Health and wellbeing featuring as a major issue in young peoples' lives, we have developed a programme to offer support in this area. Over the past year we have:

- Developed a team to support the Emotional Health and Wellbeing Lead with new and existing programme delivery
- Extended the EH&W one to one support available for young people deemed to be in the higher category of need according to our referral system
- Continued to establish and develop links with external partners and agencies to ensure signposting to alternative services is as effective and relevant as possible
- Utilised Onside funding for a 'Culture of Health' programme to train the staff team in Mental Health First Aid and to develop three of the team further to allow them to deliver both wellbeing drop-in sessions alongside group projects focused on key areas of need support
- Recently secured a contract with ICS (Integrated Care Systems – formally the Clinical Commissioning Group, part of the NHS) to develop this work to run as a 7-day service in 2023

National Citizen Service: Warrington Youth Club have been the sole provider of the government's flagship Youth Programme, NCS, since 2012. The personal development programme aimed at young people in years 11 and 12 normally supports over 600 young people each year in Warrington. As well as our Summer and Autumn NCS programmes, in the past year we have:

- Delivered the Skills Booster programme to young people offering a range of workshops and activities to help support Year 11 students with key skills and Employability provision
- Delivered the Changemakers programme to young people encouraging them to design and deliver local action projects supporting the local community

Volunteers

Both young people and adults contribute as volunteers to the work of the charity. Attributing an economic value to the volunteers' contributions is not possible and as such has not been included in the accounts. Prior to the pandemic we had an average of 125 active volunteers, including 50 young volunteers. Most of our volunteers isolated during the pandemic and one of our main objectives as we move out of the lockdown is to rebuild our volunteer team.

We have recently relaunched our Volunteering Strategy and recruited a new Volunteer Manager who is developing our volunteering pathway and recruitment.

WARRINGTON YOUTH ZONE LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Financial review

During the 12 month period, Total incoming resources have decreased to £2,396,493 (2022: £8,894,864) and Total resources expended have increased to £2,144,385 (2022: £1,870,011) as the Youth Zone became fully operational, resulting in a net movement in funds of £252,108 (2022: £7,024,853). In the prior period (which was an 18 month period), £6,728,052 of the net increase in funds was on restricted capital funds as the charity moved towards the opening of the Youth Zone in 2022. At 31 March 2023, excluding capital funds, there were £222,347 of restricted revenue funds, which are detailed in note 18.

Reserves policy

The Trustees have reviewed the reserves policy for the Warrington Youth Zone. This review encompassed the nature of the income and expenditure streams and the nature of the reserves required. The review concluded that, to allow the charity to be managed efficiently and to provide an uninterrupted service to our client base, unrestricted free reserves of three to six months running costs is required. For the Youth Zone this requirement is a figure of between £375,000 and £750,000.

The Trustees also decided that £250,000 of unrestricted funds should be designated to future maintenance of the building.

At 31 March 2023 there were unrestricted funds of £2,067,154 (2022: £560,314), which is equivalent to approximately 15 months of running costs and, with the expected future cashflows, the charity expects to have the required level of free reserves in 2023/2024.

Principal funding sources

The principal funding sources for the charity are currently by way of grants and trusts, from several Grant making Trusts including those detailed in note 4 to the accounts, and donations.

Investment policy and objectives

The charity does not have any investment assets.

Risk management

The trustees have a risk management strategy which comprises:

- an annual review of the principal risks and uncertainties that the Charity faces.
- the establishment of policies, systems and procedures to mitigate those risks identified in the annual review.
- the implementation of procedures designed to minimise or manage any potential impact on the charity should these risks materialise.

This work has identified that financial sustainability of the Charity is the major financial risk for the Charity.

Attention has also been focused on non-financial risks arising from safeguarding of the young people's welfare. This is managed closely via robust policies and procedures, independent checks and regular awareness training of staff.

WARRINGTON YOUTH ZONE LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Future plans

As we look towards 2023 / 2024 we are aiming to both consolidate and build on the quality of everything that we currently deliver each day in the Youth Zone. We are really focused on developing a broad range of services that support children and young people who are facing challenges with their Mental Health and post pandemic we are aware that there is a significant number of children and young people who are struggling to reengage in education which is having an impact on their emotional wellbeing. We believe that Youth Work is a really important vehicle to reach some of the most vulnerable children and young people.

Whilst we recognise the success that Warrington Youth Zone has become with over 9,000 members in year one, our biggest challenge is ensuring that we do not experience a significant reduction in membership and that we ensure the Youth Zone and the programme we offer is both relevant and attractive to children and young people from across the borough. We are going to identify practical solutions to remove any barriers to accessing the Youth Zone, where this is confidence, transport or cost.

WARRINGTON YOUTH ZONE LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

Structure, governance and management

The organisation is a company limited by guarantee incorporated 19 September 2003.

The Company was registered as a charity 8 December 2003, but prior to incorporation the organisation had existed as an unincorporated charity since 2001. On 4 April 2022 the charity changed its name by way of special resolution to Warrington Youth Zone Limited from Warrington Youth Club Limited.

The Company commenced its activities on 1 October 2003.

The Company was established under the Memorandum of Association which established the objects and powers of the charitable Company and is governed under its Articles of Association. The Memorandum and Articles of Association incorporated the Trust Deed of the old Club and have been approved by the Charity Commission.

The charity is a member of the Youth Federation, and has a close relationship with Warrington Borough Council, working with the Youth Service to ensure we can offer complementary services. The organisation became a member of the OnSide Network of Youth Zones in July 2016.

The charity's base of operation was the Peace Centre until March 2022, the new base of operation is Warrington Youth Zone, Dallam Lane, Warrington, which is solely occupied and managed by the organisation.

Related parties and co-operation with other organisations

None of the trustees receive remuneration or other benefit from their work with the charity. Any connection between a trustee or Senior Manager of the charity with its suppliers must be disclosed to the full board of trustees in the same way as any other contractual relationship with a related party. Any such transactions are disclosed in note 21 to the accounts.

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

E P Atkinson F.C.A.	
T D Briggs CVO, MBE, K.St.J	
M Brocklehurst	
W Carr	
J Carter	(Resigned 12 October 2023)
A Jones	
N Jordan	(Resigned 30 January 2023)
T Jordan LLB (Hons), Solicitor	(Resigned 30 January 2023)
J Masraff	(Resigned 30 January 2023)
C Purslow DL	
P J Worthington	
S Middleton	
J Downes	(Appointed 30 January 2023)
L Soutar	(Appointed 30 January 2023)
F Norcross	(Appointed 30 January 2023)
A J Kiddle	(Appointed 20 October 2023)
K L Rankin	(Appointed 20 October 2023)

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £10 in the event of a winding up.

WARRINGTON YOUTH ZONE LIMITED

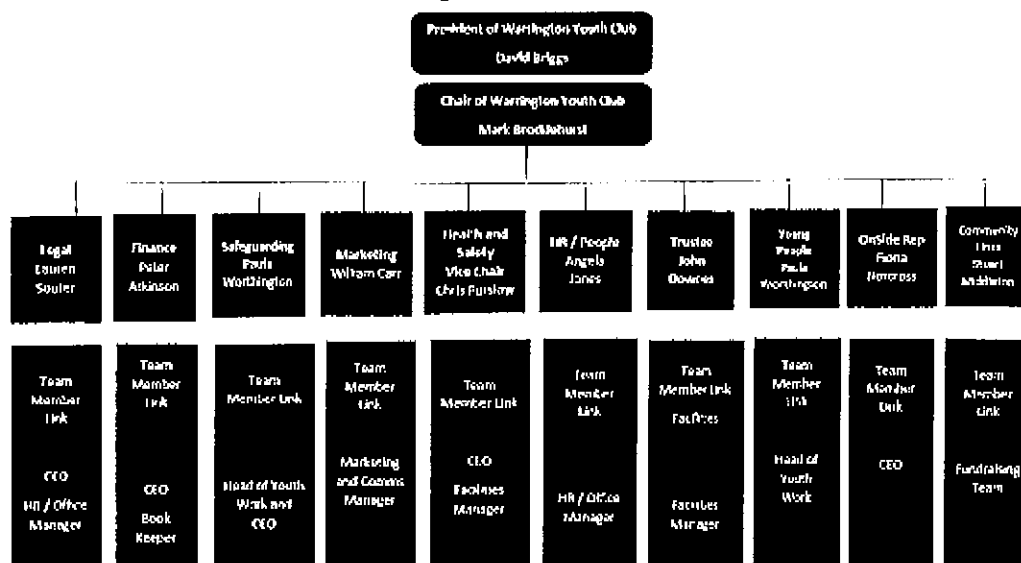
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Trustee structure

There are 13 trustees who are also directors of the organisation, each board member adopts a portfolio of responsibility for which they work with the leadership team and report to the board on progress in their area. A member of the team is aligned with each board member to ensure there is a link between the governance and the operations.

Organisational Chart



WARRINGTON YOUTH ZONE LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Leadership Team

The Charity Chief Executive, David McNicholl, provides key strategic leadership to the Club and chairs the Senior Leadership Team meetings every month which provide the opportunity to strategically set goals, review progress against and identify actions that ensure objectives relating to policies, performance and practice across all sections of the club.



Recruitment, induction and training of new trustees

New trustees are appointed by the existing trustees based on the skills and experience that they can bring to the board. They are not appointed for a fixed period. New trustees undergo an induction session to brief them on the legal obligations under charity and Company law, the content of the Memorandum and Articles of Association, the committee and decision-making processes, the strategic plan and recent financial performance of the charity. The trustees are offered information on and are encouraged to attend external training events deemed to be of relevance to their role. All trustees are issued with a Trustee Handbook which has been developed by the OnSide Network and is updated periodically. All trustees are invited to training pertinent to the role of a trustee annually, they are also invited to attend monthly seminars delivered by the OnSide Network on issues including Governance, Health and Safety, Charity Finance and Safeguarding.

Public benefit

The trustees have considered the Charity Commission's guidance on public benefit and in particular, the guidance on the support for young people. The trustees believe this Charity provides a public benefit as its principal activities is to support young people's social developments and well-being, offering them opportunities to increase their skills and confidence, therefore helping them to make positive life choices.

Auditor

In accordance with the company's articles, a resolution proposing that Volsey & Co LLP be reappointed as auditor of the company will be put at a General Meeting.

Strategic report

Since the charitable company qualifies as small under section 383 of the Companies Act 2006, the company Strategic Report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Disclosure of information to auditor

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

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

E P Atkinson F.C.A.

Trustee

Dated: 25 January 2024

WARRINGTON YOUTH ZONE LIMITED

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2023

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

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

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

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

WARRINGTON YOUTH ZONE LIMITED

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF WARRINGTON YOUTH ZONE LIMITED

Opinion

We have audited the financial statements of Warrington Youth Zone Limited (the 'charity') for the year ended 31 March 2023 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other Information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

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

WARRINGTON YOUTH ZONE LIMITED

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF WARRINGTON YOUTH ZONE LIMITED

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

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

Auditor's responsibilities for the audit of the financial statements

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

Based on our understanding of the charitable company and sector, we identified that the principal risks of non-compliance with laws and regulations related to, but were not limited to, the Companies Act 2006, the Charities Act 2011, employment, pension and health and safety legislation and we considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Companies Act 2006.

We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls) and determined that the principal risks were related to management bias in accounting estimates and judgements and the risk of fraud in revenue recognition.

WARRINGTON YOUTH ZONE LIMITED

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF WARRINGTON YOUTH ZONE LIMITED

Our procedures to respond to risks identified included the following:

- reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- enquiring of management about actual and potential litigation and claims, their policies and procedures to prevent and detect fraud as well as whether they have knowledge of any actual, suspected or alleged fraud;
- performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- reading minutes of meetings of those charged with governance;
- obtaining an understanding of provisions and holding discussions with management to understand the basis of recognition or non-recognition of provisions; and
- in addressing the risk of fraud through management override of controls: testing the appropriateness of journal entries; assessing whether the accounting estimates, judgements and decisions made by management are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any. Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

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

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Lee Warburton BA FCA (Senior Statutory Auditor)
For and on behalf of Volsey & Co LLP

Chartered Accountants
Statutory Auditor

29 January 2024

8 Winmarleigh Street
Warrington
Cheshire
WA1 1JW

WARRINGTON YOUTH ZONE LIMITED

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2023

Current financial year

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Total 2022 £
Income and endowments from:					
Donations and legacies	3	571,376	80,000	651,376	1,362,121
Charitable activities	4	725,130	634,942	1,360,072	7,492,223
Other trading activities	5	353,759	-	353,759	8,570
Investments	6	28,170	246	28,416	11,053
Other Income	7	2,310	560	2,870	20,897
Total Income		1,680,745	715,748	2,396,493	8,894,864
Expenditure on:					
Raising funds	8	125,675	-	125,675	88,589
Charitable activities	9	1,479,366	539,344	2,018,710	1,781,422
Total resources expended		1,605,041	539,344	2,144,385	1,870,011
Net Income/(expenditure)		75,704	176,404	252,108	7,024,853
Gross transfers between funds	18	1,431,136	(1,431,136)	-	-
Net movement in funds		1,506,840	(1,254,732)	252,108	7,024,853
Fund balances at 1 April 2022		560,314	8,439,434	8,999,748	1,974,895
Fund balances at 31 March 2023		2,067,154	7,184,702	9,251,856	8,999,748

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

WARRINGTON YOUTH ZONE LIMITED

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

Prior financial year

		Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
	Notes			
<u>Income and endowments from:</u>				
Donations and legacies	3	79,947	1,282,174	1,362,121
Charitable activities	4	1,095,913	6,396,310	7,492,223
Other trading activities	5	-	8,570	8,570
Investments	6	11,053	-	11,053
Other income	7	20,897	-	20,897
Total Income		1,207,810	7,687,054	8,894,864
<u>Expenditure on:</u>				
Raising funds	8	88,589	-	88,589
Charitable activities	9	822,420	959,002	1,781,422
Total resources expended		911,009	959,002	1,870,011
Net income/(expenditure)		296,801	6,728,052	7,024,853
Gross transfers between funds	18	(222,269)	222,269	-
Net movement in funds		74,532	6,950,321	7,024,853
Fund balances at 1 October 2020		485,782	1,489,113	1,974,895
Fund balances at 31 March 2022		560,314	8,439,434	8,999,748

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

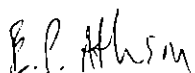
WARRINGTON YOUTH ZONE LIMITED

BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	15		6,805,014		6,670,547
Current assets					
Debtors	16	224,948		154,089	
Cash at bank and in hand		2,697,360		2,502,370	
		2,922,308		2,656,459	
Creditors: amounts falling due within one year	17	(475,466)		(327,258)	
Net current assets			2,446,842		2,329,201
Total assets less current liabilities			9,251,856		8,999,748
Income funds					
Restricted funds	18		7,184,702		8,439,434
Unrestricted funds			2,067,154		560,314
			9,251,856		8,999,748

The financial statements were approved by the Trustees on 25 January 2024



E P Atkinson F.C.A.
Trustee

Company registration number 04905398

WARRINGTON YOUTH ZONE LIMITED

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Cash flows from operating activities					
Cash generated from operations	23		406,772		7,282,572
Investing activities					
Purchase of tangible fixed assets		(240,198)		(5,794,760)	
Investment income received		28,416		11,053	
Net cash used in investing activities			(211,782)		(5,783,707)
Net cash used in financing activities			-		-
Net increase in cash and cash equivalents			194,990		1,498,865
Cash and cash equivalents at beginning of year			2,502,370		1,003,505
Cash and cash equivalents at end of year			<u>2,697,360</u>		<u>2,502,370</u>

WARRINGTON YOUTH ZONE LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

Charity Information

Warrington Youth Zone Limited is a private company limited by guarantee incorporated in England and Wales and a registered charity in England and Wales. The registered office is Warrington Youth Zone, Dallam Lane, Warrington, Cheshire, WA2 7NG.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

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

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

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

1.3 Charitable funds

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

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

1.4 Income

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

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

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

Grants, including grants for the purchase of fixed assets, are recognised in full in the statement of financial activities in the year in which they are receivable, except for those grants which are for a future specific period or have performance conditions attached, in which case the relevant amount is deferred to that specific period or deferred to when the performance conditions have been satisfied.

Investment income is recognised in the year in which it is receivable.

Fundraising income is recognised in the year in which it is received.

WARRINGTON YOUTH ZONE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

The accrual model has been adopted to recognise government grants in the year and are measured at the fair value of the asset received or receivable. Where a grant becomes repayable it is recognised as a liability when the repayment meets the definition of a liability.

Grant income in the year of £nil (2022 - £20,897) is in relation to the Coronavirus Job Retention Scheme, all conditions attached to the grant have been met.

1.5 Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to the 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.

Expenditure on charitable activities includes the costs incurred by the charity to enable it to fulfil its core operations.

Other expenditure represents those items not falling into any other heading.

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

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses. Items with a value of less than £500 are not capitalised.

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

Leasehold land and buildings	Over the life of the lease
Plant and machinery	15% per annum on a straight line basis
Fixtures and fittings	20% per annum on a straight line basis
Motor vehicles	20% per annum on a reducing balance basis
Gym equipment	20% per annum on a straight line basis
Catering equipment	20% per annum on a straight line basis

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

1.7 Impairment of fixed assets

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

1.8 Cash and cash equivalents

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

WARRINGTON YOUTH ZONE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

1.9 Financial Instruments

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

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

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

Basic financial assets

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

Impairment of financial assets

Financial assets, other than those held at fair value through income and expenditure, are assessed for indicators of impairment at each reporting date. Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected.

If an asset is impaired, the impairment loss is the difference between the carrying amount and the present value of the estimated cash flows discounted at the asset's original effective interest rate. The impairment loss is recognised in net income/(expenditure) for the year.

Derecognition of financial assets

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the charity transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

Basic financial liabilities

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

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

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

Derecognition of financial liabilities

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

WARRINGTON YOUTH ZONE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

1.10 Employee benefits

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

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

1.11 Retirement benefits

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

1.12 Reporting period length

The charity changed its reporting period end to 31 March from 30 September in the prior year and consequently the financial statements to 31 March 2022 represent an 18 month period. The comparative amounts presented in the financial statements (including the related notes) may not therefore be entirely comparable.

2 Judgements and key sources of estimation uncertainty

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

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

Critical judgements

The trustees consider there to be no critical judgements (apart from those involving estimates) in relation to the preparation of the financial statements.

Key sources of estimation uncertainty

The estimates and assumptions which have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities are as follows:

Depreciation

Depreciation charges are calculated based on estimates and assumptions made by the trustees on asset useful economic lives and expected residual values, as detailed in Note 1.6.

WARRINGTON YOUTH ZONE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) **FOR THE YEAR ENDED 31 MARCH 2023**

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2023 £	2023 £	2023 £	2022 £	2022 £	2022 £
Donations and gifts	571,376	80,000	651,376	79,947	1,282,174	1,362,121
Donations and gifts Other	571,376	80,000	651,376	79,947	1,282,174	1,362,121
	571,376	80,000	651,376	79,947	1,282,174	1,362,121

WARRINGTON YOUTH ZONE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

4 Charitable activities

	Youth work 2023 £	Youth work 2022 £
Income from charitable activities	1,360,072	7,492,223
Analysis by fund		
Unrestricted funds	725,130	1,095,913
Restricted funds	634,942	6,396,310
	1,360,072	7,492,223

Income	£	£
Fitness Suite / Gym	-	5,441
Youth Club	-	59,325
Buddy Up	42,560	73,827
Holiday Club	77,000	64,848
Project Metaphor	26,776	4,742
Emotional Health & Wellbeing	29,972	38,536
Mentoring	64,616	105,525
NCS	289,537	327,446
Outreach	-	48,487
Transitions	-	81,298
Youth Voice	-	32,937
Digital Platform	23,011	36,710
Youth Zone Capital Project	146,156	5,901,019
Youth Routes	44,531	-
Holiday Hunger	32,202	-
Train like a pro	18,401	-
HAF Holiday Club	163,423	-
Employability matters	63,401	-
Catering	74,697	-
Culture of Health	18,940	-
Annual membership fees	40,858	-
Members attendance	30,212	-
Universal Holiday club	39,533	-
Other	134,246	712,082
	1,360,072	7,492,223

Included in the above are the following grants and awards	£	£
Anne Duchess of Westminster's Fund	10,000	-
ALA Green Charitable Trust	3,333	-
BBC Children In Need	77,524	80,089
Cheshire Police & Crime Commissioner	700	-
Cheshire Community Foundation	37,707	2,358
CRH Charitable Trust	4,000	-
Football Foundation	-	600

WARRINGTON YOUTH ZONE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

4 Charitable activities (Continued)

Henry Smith Charity	56,620	-
Masonic Charitable Foundation	14,175	26,347
National Lottery Community Fund	71,378	45,072
Nationwide Community Grants	-	24,798
Northern Rail	49,479	-
Peter Cruddas Foundation	4,165	-
Peter Harrison Foundation	2,385	-
Sport England (ESC)	10,000	-
StreetGames	24,055	7,050
Warrington Borough Council	264,486	3,620,019
OnSide Foundation	51,453	2,150,000
Youth Endowment Fund	-	44,949
	<u>681,460</u>	<u>6,001,282</u>

5 Other trading activities

	Unrestricted funds	Restricted funds
	2023 £	2022 £
Fundraising events	<u>353,759</u>	<u>8,570</u>

6 Investments

	Unrestricted funds	Restricted funds	Total Unrestricted funds	
	2023 £	2023 £	2023 £	2022 £
Interest earned	<u>28,170</u>	<u>246</u>	<u>28,416</u>	<u>11,053</u>

7 Other Income

	Unrestricted funds	Restricted funds	Total Unrestricted funds	
	2023 £	2023 £	2023 £	2022 £
Other income	<u>2,310</u>	<u>560</u>	<u>2,870</u>	<u>20,897</u>

Other income includes income of £nil (2022: £20,897) received from the Government's Job Retention Scheme in response to Covid-19.

WARRINGTON YOUTH ZONE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

8 Raising funds

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Fundraising and publicity		
Other fundraising costs	2,275	14,471
Staff costs	123,400	74,118
Fundraising and publicity	125,675	88,589
	125,675	88,589

9 Charitable activities

	2023	2022
	£	£
Staff costs	1,087,698	1,079,287
Delivery and network costs	108,862	157,596
Advertising and stationery	21,448	8,520
Bad debt provision	-	(1,151)
Insurance	21,887	11,873
Premises and office costs	152,873	22,879
Repairs and maintenance	19,656	21,756
Rent	3,063	58,755
Telephone	17,539	15,640
Training and consultancy	13,480	113,897
Travel costs	38,800	45,292
Sundry costs	26,895	15,783
Hospitality	-	7,688
Catering costs	78,748	-
	1,590,949	1,557,815
Share of support costs (see note 10)	423,261	220,857
Share of governance costs (see note 10)	4,500	2,750
	2,018,710	1,781,422
Analysis by fund		
Unrestricted funds	1,479,366	822,420
Restricted funds	539,344	959,002
	2,018,710	1,781,422

WARRINGTON YOUTH ZONE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

10 Support costs

	Support costs	Governance costs	2023	Support costs	Governance costs	2022
	£	£	£	£	£	£
Staff costs	313,579	-	313,579	174,250	-	174,250
Depreciation	91,415	-	91,415	10,860	-	10,860
Bank charges	3,786	-	3,786	6,439	-	6,439
Legal & professional	11,558	-	11,558	8,819	-	8,819
Accountancy	2,923	-	2,923	20,489	-	20,489
Audit fees	-	4,500	4,500	-	2,750	2,750
	<u>423,261</u>	<u>4,500</u>	<u>427,761</u>	<u>220,857</u>	<u>2,750</u>	<u>223,607</u>
Analysed between						
Charitable activities	<u>423,261</u>	<u>4,500</u>	<u>427,761</u>	<u>220,857</u>	<u>2,750</u>	<u>223,607</u>

Governance costs includes payments to the auditors of £4,500 (2022 - £2,750) for audit fees.

Both support and governance costs have been reallocated to charitable activities.

11 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year. None of the trustees were reimbursed travelling expenses during the year (2022: £nil).

12 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Management & finance	9	6
Fundraising	3	2
Youth workers	<u>77</u>	<u>41</u>
Total	<u>89</u>	<u>49</u>
Employment costs	2023 £	2022 £
Wages and salaries	1,397,707	1,217,131
Social security costs	100,473	87,799
Other pension costs	<u>26,497</u>	<u>22,725</u>
	<u>1,524,677</u>	<u>1,327,655</u>

The prior year wages and salaries figure represents an 18 month period to 31 March 2022.

WARRINGTON YOUTH ZONE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

12 Employees

(Continued)

The number of employees whose annual remuneration was £60,000 or more were:

	2023 Number	2022 Number
£60,000 to £70,000	1	1

13 Retirement benefit schemes

Defined contribution schemes

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

The charge to profit or loss in respect of defined contribution schemes was £26,497 (2022 - £22,725).

14 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 objects.

WARRINGTON YOUTH ZONE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

15	Tangible fixed assets	Leasehold land and buildings £	Assets under construction £	Plant and machinery £	Fixtures and Motor vehicles fittings £	Gym equipment £	Catering equipment £	Total £
	Cost							
	At 1 April 2022	-	6,349,367	55,710	331,863	62,302	-	6,799,242
	Additions	-	209,958	9,505	11,357	-	9,378	240,198
	Transfer to SOFA	-	-	-	(14,316)	-	-	(14,316)
	Transfer of assets	-	-	-	(69,765)	-	-	-
	Transfer to land and buildings	6,559,325	(6,559,325)	-	-	-	-	-
	At 31 March 2023	6,559,325	-	65,215	259,139	62,302	9,378	7,025,124
	Depreciation and impairment							
	At 1 April 2022	-	-	55,710	31,358	41,627	-	128,695
	Depreciation charged in the year	39,302	-	694	35,444	4,102	1,408	91,415
	At 31 March 2023	39,302	-	56,404	66,802	45,729	1,408	220,110
	Carrying amount							
	At 31 March 2023	6,520,023	-	8,811	192,337	16,573	7,970	6,805,014
	At 31 March 2022	-	6,349,367	-	300,505	20,675	-	6,670,547

WARRINGTON YOUTH ZONE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

15 Tangible fixed assets (Continued)

On 1 July 2022 the Youth Zone formally opened its doors and the cost of the building was transferred from an asset under construction to leasehold land and buildings.

16 Debtors	2023 £	2022 £
Amounts falling due within one year:		
Trade debtors	168,770	104,878
Other debtors	1,610	-
Prepayments and accrued income	54,568	49,211
	<u>224,948</u>	<u>154,089</u>

Included within prepayments and accrued income is accrued income of £26,386 (2022: £34,766).

17 Creditors: amounts falling due within one year	2023 £	2022 £
Other taxation and social security	27,043	19,189
Trade creditors	16,428	122,082
Other creditors	1,735	6,329
Accruals and deferred income	430,260	179,658
	<u>475,466</u>	<u>327,258</u>

Included within accruals and deferred income is deferred income of £309,676 (2022: £174,986) which comprises of grants received in respect of later accounting periods.

The balance brought forward of £174,986 was released to the Statement of Financial Activities in the year.

WARRINGTON YOUTH ZONE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

18 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 October 2020	Movement in funds			Balance at 1 April 2022	Movement In funds			Balance at 31 March 2023
	£	Income	Expenditure	Transfers	£	Income	Expenditure	Transfers	£
Buddy Up	15,557	79,587	(81,028)	28,044	42,160	42,560	(57,280)	-	27,440
Yoof (Digital platform)	-	36,710	(22,507)	35	14,238	23,011	(34,476)	-	2,773
Bubble	-	3,459	(4,731)	1,272	-	-	-	-	-
Core Mentoring Programme	3,195	110,795	(115,707)	11,489	9,772	64,616	(74,388)	-	-
Youth Zone Capital Project	974,074	5,901,019	(501)	-	6,874,592	201,402	(78,996)	(34,643)	6,962,355
Emotional Health & Wellbeing	36,762	63,536	(114,680)	63,000	48,618	54,972	(72,017)	(1,411)	30,162
Outreach	9,553	48,487	(84,859)	26,819	-	-	-	-	-
Zone to Home	-	23,604	(36,240)	12,636	-	-	-	-	-
Christmas Meal	-	11,678	(17,206)	5,528	-	-	-	-	-
Development Group	-	120	(24)	(96)	-	-	-	-	-
Study Buddies	-	5,577	(1,926)	(3,651)	-	-	-	-	-
Get a Job	-	27,333	(19,457)	8,144	16,020	-	-	-	16,020
Culture of Health	-	2,844	(4,743)	1,899	-	18,940	(20,351)	1,411	-
Transitions	-	81,298	(78,780)	(2,518)	-	-	-	-	-
Youth Zone at Home	-	1,000	(4,523)	3,523	-	-	-	-	-
Youth Voice	-	33,062	(46,428)	13,366	-	-	-	-	-
Aspire AG	-	8,491	(5,550)	-	2,941	-	(490)	(2,451)	-
Holiday Club - Aspire	3,490	64,848	(69,796)	34,138	32,680	77,000	(45,181)	-	64,499
Making Changes (PDP)	-	13,772	(45,183)	32,051	640	-	(18,984)	18,344	-
Project Metaphor	7,884	4,742	(2,709)	-	9,917	26,776	(5,068)	-	31,625
UBS	-	9,893	(1,007)	(8,886)	-	-	-	-	-
YouthWatch	1,125	3,707	(143)	(4,689)	-	-	-	-	-
YZYO	437,473	1,151,492	(201,274)	165	1,387,856	-	-	(1,387,856)	-
Employability	-	-	-	-	-	63,401	(65,897)	2,496	-
Youth routes	-	-	-	-	-	44,531	(13,493)	-	31,038
Safer streets (PCC)	-	-	-	-	-	630	-	-	630

WARRINGTON YOUTH ZONE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

18	Restricted funds										(Continued)
	Springboard	-	-	-	-	-	2,248	(9,289)	7,041	-	-
	Holiday hunger	-	-	-	-	-	32,202	(30,208)	-	-	1,994
	Train like a pro (PCC)	-	-	-	-	-	18,401	(8,776)	-	-	9,625
	Volunteering - Intergenerational	-	-	-	-	-	10,991	(4,450)	-	-	6,541
	Universal provision	-	-	-	-	-	34,067	-	(34,067)	-	-
		1,489,113	7,043,306	(810,740)	183,665	8,439,434	715,748	(539,344)	(1,431,136)	7,184,702	

WARRINGTON YOUTH ZONE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

18 Restricted funds

(Continued)

Transfers between funds

Transfers between funds in the year have been made either to ensure there is no deficit on the restricted fund balance at the year-end or to transfer additional costs from the unrestricted funds.

Buddy Up: is a befriending programme for disabled children and young people, matching them with 'Buddies', young volunteers, who support the child or young person to access a range of social opportunities, leading to increased confidence and self-esteem.

Digital Platform: an Online Youth Club for Children and young people across Cheshire and Warrington giving them safe access to high quality digital content and encouraging them to take part in activities to enhance their skills, knowledge and experiences.

Bubble: was an arts programme supporting children and young people with additional needs, the group were supported by professional artists from Theatre, Dance and visual arts to convey their feelings about Covid-19 and the periods of lockdown, the art they produced was displayed at Warrington Disability Partnership and 42nd Street in Manchester.

Core Mentoring: the programme provides children and young people aged 7 – 15 with a volunteer adult mentor to support them with a range of issues they may be facing on their transition to adulthood.

Youth Zone Capital: The funding for the capital build was included as a restricted income stream.

Emotional Health and Wellbeing: this is a programme that supports children and young people who are facing challenges with their mental health; we provide a range of support including one to one support, group sessions and counselling.

Outreach: this is a programme which involves Youth Workers engaging with children and young people on the streets and in communities: the aim is to divert them from behaviour which could result in less positive outcomes and promote the opportunities available through the Youth Zone.

Zone to Home: this was an online Youth Work Programme delivered during the lockdowns and developed into YOOF the digital platform for young people across Warrington and Cheshire.

Christmas Meal: this is an annual event which is organised for over 200 people from vulnerable families across Warrington; families receive a full Christmas meal, gifts for the children and each family receive a hamper of food for the festive period.

Development Group: this is a group of young people who work with the staff team to develop the Youth Zone. They are fully engaged in the development of the logo, the theme of the room's promotion of the offer for young people.

WARRINGTON YOUTH ZONE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

18 Restricted funds

(Continued)

Study Buddies: this was a homework club for children in primary school who were struggling to reengage with school following the pandemic.

Get a Job: is one of the employability programmes the WYC team have delivered to young people across Warrington to support them with securing a place in college, a training course or in employment. This was funded by UBS through OnSide.

Culture of Health: a programme funded by the Oglesby Trust through OnSide to support children, young people, volunteers and team members to become more emotionally resilient.

Transitions: This was a programme to support children and young people who were struggling with the transition back into education following the pandemic, they started as virtual sessions during the lockdowns and then small group and one to one sessions with children and young people in schools.

Youth Zone at Home: this was funded by the CMC fund and was to support the delivery of hampers and activity packs to our members and their families during the lockdowns and following the pandemic.

Youth Voice: this was a consultation group with young people to encourage them to engage in the design, development and delivery of services for them.

Aspire: this is a holiday club for disabled children and young people delivered through a contract with Warrington Borough Council and a range of funding from Grants and Trusts, it is based in the Special Educational Needs school in Warrington.

Holiday Club Aspire: this was a weekly youth club for disabled young people who accessed the Aspire Holiday Club.

Making Changes: this is an LGBTQ+ personal development and social action programme funded by "iwill2019". Due to Covid restrictions, and in agreement with CCF, the programme has been put on hold until the next financial year – it was agreed with the funder that this funding would be used for our Pretty Tough Programme as the programme did not start due to the pandemic.

Project Metaphor: This is a Science, Technology, Engineering and Mathematics (STEM) programme aimed at encouraging children and young people to take part in a range of experiments.

UBS: Funding was provided to Warrington Youth Club from UBS Bank via OnSide who secured funding from them to support a range of employability programmes.

Youth Watch: is a programme which was delivered in partnership with Health Watch Warrington to support children and young people to provide feedback on their experience of the Health Care sector.

Youth Zone Year Zero (YZY0): This is where donors request monies to be spent towards the Youth Zone, including pre-opening costs. The costs are those associated with the work associated with the planning of the Youth Zone and include the salary costs of the Chief Executive and the Major Patron Relationship Manager. Once the Youth Zone was opened, these monies were transferred to unrestricted funds.

WARRINGTON YOUTH ZONE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

18 Restricted funds

(Continued)

Employability - We work closely with young people, employers and partner agencies to build young peoples' skills, knowledge and experience to improve life skills and increase levels of employability

Youth Routes - Programme of work funded by Northern Rail, exploring independent travel and community safety with young people including those with additional needs.

Safer Streets (PCC) - Supporting the Police & Crime Commissioner's initiative to improve community safety, our Youth Workers provided outreach, street-based youth work, and education on staying safe when traveling home from the Youth Zone.

Springboard - We run a session called Springboard for vulnerable and disabled children and young people on Sundays from 11am – 3pm.

Holiday Hunger - In line with our Strategic priority of supporting the most vulnerable children, young people, and families, we provide free meals from the Youth Zone cafe and deliver hampers of food and essential household items during winter months.

Train like a pro (PCC) - Funded by the Police & Crime Commissioner, this Targeted project engages young people involved in Anti-Social Behaviour and crime and uses the hook of sport to encourage positive life choices.

Volunteering – Intergenerational - This strand of our Volunteering offer was funded by Cheshire Community Foundation to engage older volunteers to support Youth Zone members and our projects.

WARRINGTON YOUTH ZONE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

19 Analysis of net assets between funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total Unrestricted funds 2023 £	Restricted funds 2022 £	Total 2022 £
Fund balances at 31 March 2023 are represented by:					
Tangible assets	26,256	6,778,758	6,805,014	321,180	6,670,547
Current assets/(liabilities)	2,040,898	405,944	2,446,842	239,134	2,329,201
	<u>2,067,154</u>	<u>7,184,702</u>	<u>9,251,856</u>	<u>560,314</u>	<u>8,999,748</u>

20 Capital commitments

2023
£

2022
£

At 31 March 2023 the charity had capital commitments as follows:

Contracted for but not provided in the financial statements:

Acquisition of property, plant and equipment

30,495

344,571

WARRINGTON YOUTH ZONE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

21 Related party transactions

Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2023 £	2022 £
Aggregate compensation	324,470	327,534

The key management personnel, which were revised during the period, comprise of the Chief Executive Officer, Head of Targeted Programs, Head of Business Operations, Facilities Manager, Head of Fundraising, Head of Youth Work, Safeguarding Lead and Marketing and Communications Manager. The prior year figure represents an 18 month period to 31 March 2022.

Other transactions

During the year Warrington Youth Zone Limited recognised grant income of £37,707 (2022: £2,358) from Cheshire Community Foundation. T.D Briggs, a director, is the president of the Cheshire Community Foundation. The charity also recognised donations of £25,000 (2022: £50,000) from the Purslow Family Trust and £25,000 (2022: £25,000) from the Stuart Middleton Foundation. C Purslow, a director, is a trustee of the Purslow Family Trust and S Middleton, a director, is a trustee of the Stuart Middleton Foundation.

There are no terms or conditions attached to the grants and donations.

There were no other related party transactions in the year.

22 Legal status of the charity

Warrington Youth Zone Limited is a company limited by guarantee and has no share capital. The liability of the members is limited to a sum not exceeding £10 in the event of the charity being wound up.

23 Cash generated from operations

	2023 £	2022 £
Surplus for the year/period	252,108	7,024,853
Adjustments for:		
Investment Income recognised in statement of financial activities	(28,416)	(11,053)
Depreciation and Impairment of tangible fixed assets	91,415	10,860
Charitable expenses reallocated from tangible fixed assets	14,316	-
Movements in working capital:		
(Increase)/decrease in debtors	(70,859)	105,056
Increase in creditors	148,208	152,856
Cash generated from operations	406,772	7,282,572

24 Analysis of changes in net funds

The charity had no debt during the year.

WARRINGTON YOUTH ZONE LIMITED

England & Wales - Charity number 1101086

Accounts

Charity Registration No. 1101086

Company Registration No. 04905398 (England and Wales)



WARRINGTON YOUTH ZONE LIMITED
(formerly WARRINGTON YOUTH CLUB LIMITED)
(A COMPANY LIMITED BY GUARANTEE)

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 31 MARCH 2022

“Inspiring young people to achieve”



WARRINGTON YOUTH ZONE LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	E P Atkinson F.C.A.	
	T D Briggs CVO, MBE, K.St.J	
	M Brocklehurst	
	W Carr	
	J Carter	
	A Jones	
	N Jordan	
	T Jordan LLB (Hons), Solicitor	
	J Masraff	
	C Purslow DL	
	P J Worthington	(Appointed 25 May 2021)
	S Middleton	(Appointed 23 July 2021)
Charity number	1101086	
Company number	04905398	
Registered office	Warrington Youth Zone Dallam Lane Warrington Cheshire WA2 7NG	
Auditor	Voisey & Co LLP 8 Winmarleigh Street Warrington Cheshire WA1 1JW	
Bankers	Barclays 23-25 Golden Square Warrington Cheshire WA1 1TW	

WARRINGTON YOUTH ZONE LIMITED

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WARRINGTON YOUTH ZONE LIMITED

CHIEF EXECUTIVE'S STATEMENT

FOR THE PERIOD ENDED 31 MARCH 2022

Greetings from Warrington Youth Club CEO, Dave McNicholl

A period of agile thinking....

I am writing this report reflecting on our longest ever financial reporting period, as we have moved from a financial year of 1st October to 30th September through to the more traditional April to March, which has resulted in us having an 18 month reporting period. As I think back to October 2020, as a nation we were starting to reopen the world after the lockdowns and also seeing different variants of the Coronavirus surging through our communities. Whilst this had a dramatic impact on everything that we planned to deliver to young people and forced us to amend almost everything we did in some manner, it made us much more adaptable, agile and responsive to the changes which surrounded us on a daily basis. At the beginning of the financial reporting period, we had just concluded a six-month contract providing childcare to the front-line health care workers employed by Warrington and Halton NHS Hospitals.

The majority of our team members were returning from a period of Furlough and we reprofiled our services to make them Covid Safe. As a result of the pandemic and the ensuing restrictions we were following the guidance on a weekly basis from the National Youth Agency on how to deliver services to children and young people. This involved a significant number of online sessions and the establishment of a comprehensive street-based Youth Work team, which involved Youth Workers engaging young people in parks, streets and communities across the borough.

We secured funding from the National Lottery Catalyst Programme to develop an Online Youth Club for young people from across Warrington and Cheshire. YOOF the online Youth Club for young people is a safe space for children, young people and young adults to explore digital content and then undertake new activities as a result. Through securing additional funding from Cheshire Community Foundation and Assura plc we were able to employ a full time YOOF Coordinator in September 2021.

The main focus of the time over the past 18 months has been the development of Warrington Youth Zone and the transition from Warrington Youth Club to Warrington Youth Zone. Although Warrington Youth Zone is the 14th Youth Zone in the OnSide Network of Youth Zones, we are the first organisation to transition to become a Youth Zone.

WARRINGTON YOUTH ZONE LIMITED

CHIEF EXECUTIVE'S STATEMENT

FOR THE PERIOD ENDED 31 MARCH 2022



This was a complex process and involved a number of steps, including an extensive consultation period with our existing employees. Whilst some roles were amended and role function reviewed, none of the roles were made redundant through the process. Following some administrative tasks, the organisation undertook a name change.

The next stage was to review and develop the organisation mission and values, our Mission: *“To Transform the lives of Young People across Warrington, through opportunities and challenges, to inspire young people to lead healthier, happier, more positive lives; raising their aspirations to become caring and responsible citizens with more to offer themselves, their families, the community, and employers”.*

WARRINGTON YOUTH ZONE LIMITED

CHIEF EXECUTIVE'S STATEMENT

FOR THE PERIOD ENDED 31 MARCH 2022

OUR VALUES

YOUNG PEOPLE FIRST



Young people are at the heart of everything we do, inspiring us to deliver services that exceed their needs and challenge them to be the best they can be.

EXCELLENCE



We encourage ourselves and each other to be the best we can be through continuous learning and improvement, a focus on finding solutions, and delivery of the highest quality services.

AMBITIOUS



We are passionate and committed to taking on new challenges, embracing new ideas, and exceeding the ambitions of young people, the Youth Zone, and our local community.

COLLABORATIVE



We create and nurture strong partnerships, working together to achieve better results and outcomes for young people.

RESPECT



We act with honesty and integrity, celebrating diversity across the whole organisation and caring about each other, our young people, the Youth Zone environment, and our local community.

SOCIAL RESPONSIBILITY



We play an active role in supporting our local community and environment and promote greater awareness of global issues.

WARRINGTON YOUTH ZONE LIMITED

CHIEF EXECUTIVE'S STATEMENT

FOR THE PERIOD ENDED 31 MARCH 2022

To become Warrington Youth Zone, we needed to grow in every possible way, firstly, with the recruitment of a significant number of team members, we increased by 100 people, including a number of functions not in existence in Warrington Youth Club, facilities management and catering. Whilst it has been a very challenging environment in which to recruit post Covid-19, we have managed to fill the majority of roles within the organisation.

As the world began to readjust and reopen, a significant number of children and young people really struggled to reengage in everyday life with many finding returning to the crowded school buildings unmanageable. To respond to this escalating need we developed a partnership with a range of organisations including Think Therapy, who provide a range of clinical and therapeutic interventions which supported those in the most acute need. By working in partnership with the NHS and CCG we have been able to reduce some of the pressure on the Child Adolescent Mental Health Services, CAMHS.



In September 2021 we were struck by some shocking news, Nick 'Hoppy' Hopkinson, our ex-chair, Mentor, Coach, friend, Fundraiser and Leader passed away suddenly. Nick was the driving force behind the development of Warrington Youth Zone and as well as raising millions of pounds to support young people, he also was the protagonist for cutting through the many challenges we experienced in the 14 year long journey to the Youth Zone. One of the many ways that Nick had raised funds for young people in Warrington and Bolton was through trekking on Kilimanjaro, which he summited 9 times, as a memory to Nick we named the climbing Wall in the Youth Zone, 'Hoppy Heights'.



WARRINGTON YOUTH ZONE LIMITED

CHIEF EXECUTIVE'S STATEMENT

FOR THE PERIOD ENDED 31 MARCH 2022

As you will note through these accounts there are much high sums of funding than in 'normal' years, these are associated with the capital build of the Youth Zone and the fit out of the building, much of which was paid for in the later stages of the reporting period.

OnSide secured funding from Department for Culture Media and Sport in 2020 which was entitled the Community Match Challenge and Youth Zones could have pledged donations matched. In Warrington we managed to secured pledges of £550,000 which allowed us to secure the same amount through the CMC scheme. There was a stipulation that these funds were spent between 1st October and 31st March 2021.

Following the construction period, we were given the keys to the Youth Zone by our contractors Caddick Construction on 28th March 2022. We then started a programme of Soft Openings, during which time we invited schools, uniformed organisations, Sports Clubs, Community Groups and our neighbours to see the incredible facilities. Following a community street party for the Queen's Jubilee, we held our Grand Opening on Saturday 2nd July 2022. The ribbon was cut by one of the young people, one of our volunteers, the Chief Executive of Warrington Borough Council, Steven Broomhead, and one of our Founder Patrons and Board Members, Chris Purslow. This was to signify the four-way partnership required to make a Youth Zone work, the Private Sector, The Community, The Council and Young People.

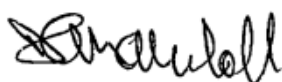


Prior to opening the Youth Zone, we set a target of 5,000 members by the end of our first year of operation, end of June 2023, by the end of 2022 we had 6,898 members. Sessions are going really well with regular attendances of over 200 seniors and 275 junior members.

On a personal note, the journey from Warrington Youth Club to Warrington Youth Zone has been a 14 year long process with many challenges and opportunities. We have been supported throughout this time by so many incredible individuals, organisations, businesses and companies, who have donated much needed funding to make the Youth Zone a reality. However, many, have provided advice, guidance, motivation and inspiration to the whole team and made the Youth Zone a reality. I would like to pay special thanks to the Board of Trustees of Warrington Youth Club, all of whom have been fully invested in delivering a Youth Zone to the children and young people of the borough.

Thank you all so much.

Best Wishes



Dave McNicholl

Chief Executive

Dated: 24 January 2023

WARRINGTON YOUTH ZONE LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE PERIOD ENDED 31 MARCH 2022

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, are pleased to present their annual trustees' report together with the financial statements of the charity for the period ended 31 March 2022 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives and activities

The charity exists to support young people's social, personal and emotional development, offering them opportunities to increase their skills, self-awareness and confidence, enabling them to make positive life choices. Our guiding values are.

- Learning
- Choice
- Participation
- Diversity

Covid-19:

The pandemic had a dramatic impact globally, we were able to mobilise a childcare service for frontline workers in Warrington and Halton hospitals which was delivered throughout the first lockdown period.

We experienced a significant amount of fluctuation and change with our fundraising throughout 2020 and 2021. Many funders became very responsive to the pandemic and decisions on funding applications were extremely swift.

Throughout the pandemic we were building our family of founder patrons and when OnSide secured the Community Matched Challenge funding from the Department for Culture Media and Sport, we were in a prime position to raise significant pledges as many of our donors were very interested in donating at a time that their funding would be match funded.

We managed to secure £461k of pledged income, from which were able to receive an additional £461k of matched income from the fund. The main stipulation being that the matched funding had to be spent by the end of the financial year to 31st March 2021. So, whilst income was significantly above forecast in the budget, as a result of this stipulation the expenditure was also significantly higher.

Throughout the reporting period we maintained a close dialogue with our funders and explained that we were unable to deliver some of the programmes as a result of the lockdown, some of the funders allowed us to divert the funding to our covid response whilst others allowed us to 'freeze' the fund. As a result of the commitment, dedication of the team we have secured significantly more income from Grants and Trusts income against the initial budget as we were able to deliver a broad range of services to those who needed it most. This has resulted in a number of programmes including Buddy Up, funded by BBC Children in Need and The Mentoring Programme, Funded by Reaching Communities of the National Lottery, being extended by 6 months.

As the world has readjusted post-covid, we have experienced a change in access to funding from Grants and Trusts, with many funders taking a more cautionary approach to the distribution of the funds. As we look forward to the financial pressures brought about by the increasing fuel and overall living costs, we are extremely concerned that our income generation will become ever more difficult with so much pressure on the budgets of those who have supported us so far.

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

Main activities undertaken:

The work of the organisation is not limited to two categories, but most of our offer falls within Universal or Targeted work with young people.

WARRINGTON YOUTH ZONE LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE PERIOD ENDED 31 MARCH 2022

Universal Play, Youth and Sports offer:

Evening Youth Clubs: were run from the Peace Centre Monday to Thursday, Monday and Wednesday are Junior sessions for 7 – 11-year-olds, sessions ran from 6.00pm – 8.00pm and included a programme of dance and drama, arts, sports and a range of recreational activities. Senior sessions took place on Tuesday and Thursday evenings from 6pm until 9:30pm and were open to young people aged 12 – 19 or up to 25 for those with a disability, until we closed our offer at the Peace Centre in December 2021.

At the Youth Zone our Youth Clubs are open seven days a week, Mondays, Wednesdays, Fridays and Saturdays are Senior Sessions from 4pm – 9pm through the week and 4pm – 10pm at the weekend. Junior Sessions are 4pm – 8pm Tuesdays and Thursdays and 11am – 3pm on Saturdays. We run a session called Springboard for vulnerable and disabled children and young people on Sundays from 11am – 3pm and our Project Zone sessions are run from 4pm – 8pm each Sunday, allowing children and young people a chance to focus on specific activities in a more structured way.

Holiday Clubs: are aimed at children and young people aged 7 – 16 years of age, most of our members who attend these sessions are 7 – 13 and families book these sessions through our website. The holiday clubs are registered with OFSTED and delivered in various locations across the town including the Peace Centre, until December 2021. The holiday clubs run through every school holiday, excluding Christmas, from 8.00am – 6pm. The Aspire Holiday Club is funded through a contract with Warrington Borough Council as part of the short breaks offer. This is delivered in the local Special Educational Needs and Disabilities schools, Foxwood and Green Lane schools in Warrington and targeted at children and young people who have SEND.

We have benefited from a funding stream through central Government entitled HAF (Holiday, Activity, Food) this programme was developed following footballer Marcus Rashford campaigning the Government to provide support to children on free school meals to have access to food and activities during the school holidays.

Gym and Sports Programme: we had a fully equipped Gym for children and young people based in the Junction in Warrington town centre. Prior to the pandemic the facility was open seven days a week after school from 4 – 8pm and over the weekends for a range of sessions targeted at various groups of children and young people, including:

- Girls and young women
- SEND children and young people.
- Boys and young men
- Family sessions

Although we closed the gym in December 2021, the Youth Zone has a fully equipped gym with brand new state of the art equipment.

Detached and Outreach Programme: Over the past three years we have run a detached outreach programme targeting young people who are congregating on the streets and in parks. Our main aim is to engage with young people and encourage them to participate in more constructive activities and promote services available through Warrington Youth Club. This programme has been delivered through a range of partnerships with agencies including Cheshire Police, Cheshire Fire and Rescue and Warrington Borough Council. We continued delivery of the Detached and Outreach programme throughout the transition period from Warrington Youth Club to Warrington Youth Zone to maintain contact with those young people whom we were already connected, and to build relationships with young people who frequented the town centre and therefore likely to use the gym. The funding for these programmes finished in March 2022 and we redeployed the Youth Workers to roles within the Youth Zone.

WARRINGTON YOUTH ZONE LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE PERIOD ENDED 31 MARCH 2022

Targeted Offer:

Our targeted offer is designed both with young people and for young people to ensure those who need support, information, advice and guidance with a range of issues can receive it clearly, effectively and discreetly. Our targeted offer includes:

Community Mentoring: This is one to one support from a volunteer adult mentor who will support a child or young person for up to 12 months as a mentor, meeting them on a weekly basis. Over the past year we have:

- Worked with 78 young people on a one-to-one basis as part of the mentoring programme
- Trained and supported 47 volunteer mentors
- Incorporated independent travel training into the mentoring programme where appropriate
- Further established partnership working to ensure we offer additional support to young and hidden carers
- Delivered group activities focused on developing effective communication and collaboration amongst mentees

Buddy Up: This is a peer befriending service established in 2010 which provides one to one support for disabled children and young people from a 'Buddy', who is someone their own age, or similar, and provides more social opportunities for both young people. Over the past year we have:

- Worked with 76 young people as part of the Buddy Up programme
- Trained and supported over 90 Buddies
- Readjusted to life post Covid and further strengthened our link with the Children's Adventure Farm Trust, providing many more disabled children and young people the opportunity to benefit from the incredible facilities and experiences provided by the farm
- Delivered regular group trips, activities and film nights to encourage children and young people on Buddy Up to socialise and develop alongside their peers

Employability: We work closely with young people, employers and partner agencies to build young peoples' skills, knowledge and experience to improve life skills and increase levels of employability. Over the past year we have:

- Developed and delivered The Employability Matters programme; a project providing young people with an Employability Coach who supports them as a group with topics such as budgeting and effective communication as well as on an individual basis with job applications, interview technique etc.
- Worked with 55 young people as part of the Employability Matters programme
- Strengthened our links with local schools and colleges who are making referrals to this programme for some school refusers and those deemed to be at risk of NEET
- Developed a partnership with Warrington Job Centre to offer an Employability Hub; a project their job coaches can refer into, offering individual support to any of their 'clients' struggling to gain employment
- Worked with 133 young people as part of the Employability Hub, including offering tailored, intensive provision for some of the hardest to reach young people

WARRINGTON YOUTH ZONE LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE PERIOD ENDED 31 MARCH 2022

Personal Development Programmes: This is an umbrella title for a range of programmes we provide to young people, including Tough Minds, a mental and physical health awareness programme for 14 – 19-year-old males and Pretty Tough, a confidence and self-esteem building programme for 13 – 16-year-old females. Over the past year we have:

- Worked with 134 young people as part of the Tough Minds programme and 112 young people on the Pretty Tough programme
- Successfully delivered the programmes in schools across Warrington where reporting shows a significant increase in young people engaging with school, improved attendance figures and preferable behaviour
- Whilst we have not been able to secure further funding for the continuity of the PDP programmes, the Coordinator has been redeployed as the Sports Coordinator for Warrington Youth Zone

Emotional Health and Wellbeing: With Mental Health and wellbeing featuring as a major issue in young peoples' lives, we have developed a programme to offer support in this area. Over the past year we have:

- Developed a team to support the Emotional Health and Wellbeing Lead with new and existing programme delivery
- Extended the EH&W one to one support available for young people deemed to be in the higher category of need according to our referral system
- Continued to establish and develop links with external partners and agencies to ensure signposting to alternative services is as effective and relevant as possible
- Utilised Onside funding for a 'Culture of Health' programme to train the staff team in Mental Health First Aid and to develop three of the team further to allow them to deliver both wellbeing drop-in sessions alongside group projects focused on key areas of need support
- Recently secured a contract with ICS (Integrated Care Systems – formally the Clinical Commissioning Group, part of the NHS) to develop this work to run as a 7-day service in 2023

National Citizen Service: Warrington Youth Club have been the sole provider of the government's flagship Youth Programme, NCS, since 2012. The personal development programme aimed at young people in years 11 and 12 normally supports over 600 young people each year in Warrington. In 2021 the programme was very challenging to run as it was still heavily affected by both young people and staff members contracting Covid, we managed to deliver the programme to 300 young people through the year. In 2022 things were more stable and 600 young people completed the programme in the final year of the current contract. We are currently awaiting confirmation of the format of NCS programmes for the coming year. As well as our Summer and Autumn NCS programmes, in the past year we have:

- Delivered the Skills Booster programme to 236 young people offering a range of workshops and activities to help support Year 11 students with key skills and Employability provision
- Delivered the Changemakers programme 136 young people encouraging them to design and deliver local action projects supporting the local community

Volunteers

Both young people and adults contribute as volunteers to the work of the charity. Attributing an economic value to the volunteers' contributions is not possible and as such has not been included in the accounts. Prior to the pandemic we had an average of 125 active volunteers, including 50 young volunteers. Most of our volunteers isolated during the pandemic and one of our main objectives as we move out of the lockdown is to rebuild our volunteer team.

Over the reporting period we have split the volunteer recruitment and management into the two areas of Targeted and Universal. We have a full-time volunteer coordinator and a part time (0.6 FTE) volunteer coordinator working on our targeted programmes.

WARRINGTON YOUTH ZONE LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE PERIOD ENDED 31 MARCH 2022

Financial review

During the 18 month period, Total incoming resources have increased to £8,894,864 (2020: £1,983,569) and Total resources expended have increased to £1,870,011 (2020: £1,038,386), resulting in an increased net movement in funds of £7,024,853 (2020: £945,183). £6,728,052 of the net increase in funds is on restricted funds as the charity moves towards the opening of the Youth Zone in 2022.

The Trustees have reviewed the reserves policy for the Warrington Youth Zone and in particular have considered the future requirements as it formally moves towards a Youth Zone. This review encompassed the nature of the income and expenditure streams and the nature of the reserves required. The review concluded that to allow the charity to be managed efficiently and to provide an uninterrupted service to our client base, unrestricted free reserves of at least three months running costs is required. For the Youth Zone this requirement is a figure of over £325,000.

At 31 March 2022 there were unrestricted funds of £560,314, which is sufficient to cover existing Youth Club requirements and, with the expected future cashflows, the charity expects to have the required level of free reserves in 2022/2023.

Principal funding sources

The principal funding sources for the charity are currently by way of grants and trusts from several Grant making Trusts including those detailed in the notes to the accounts and donations.

Investment policy and objectives

The trustees have taken professional advice relating to the investment of the assets of the charity.

Risk management

The trustees have a risk management strategy which comprises:

- an annual review of the principal risks and uncertainties that the Charity faces.
- the establishment of policies, systems and procedures to mitigate those risks identified in the annual review.
- the implementation of procedures designed to minimise or manage any potential impact on the charity should these risks materialise.

This work has identified that financial sustainability as the charity moves towards a Youth Zone is the major financial risk for the Charity.

Attention has also been focused on non-financial risks arising from safeguarding of the young people's welfare. This is managed closely via robust policies and procedures, independent checks and regular awareness training of staff.

Future plans

Warrington Youth Zone are part of a national Network of Youth Zones. The charity Onside Youth Zones supports the sustainability and expansion of this Network to ensure more young people across the country are supported with opportunities. We will continue to work with Onside for the betterment of the Network and Warrington Youth Zone.

Finally, as indicated earlier in this report, at the point of writing, the Youth Zone has been open for six months and is developing well. The plan is to continue this development to ensure the Youth Zone provides support to the young people of Warrington for years to come.

WARRINGTON YOUTH ZONE LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE PERIOD ENDED 31 MARCH 2022

Structure, governance and management

The organisation is a company limited by guarantee incorporated 19 September 2003.

The Company was registered as a charity 8 December 2003, but prior to incorporation the organisation had existed as an unincorporated charity since 2001. On 4 April 2022 the charity changed its name by way of special resolution to Warrington Youth Zone Limited from Warrington Youth Club Limited.

The Company commenced its activities on 1 October 2003.

The Company was established under the Memorandum of Association which established the objects and powers of the charitable Company and is governed under its Articles of Association. The Memorandum and Articles of Association incorporated the Trust Deed of the old Club and have been approved by the Charity Commission.

The charity is a member of the Youth Federation, and has a close relationship with Warrington Borough Council, working with the Youth Service to ensure we can offer complementary services. The organisation became a member of the OnSide Network of Youth Zones in July 2016.

The charity's base of operation was the Peace Centre until March 2022, the new base of operation is Warrington Youth Zone, Dallam Lane, Warrington, which is solely occupied and managed by the organisation.

The charity had a satellite base in a disused training centre on Buttermarket Street in the town centre, entitled 'The Junction' which was in operation until December 2021, this venue houses a training room and meeting space and also a gym for young people. Occupation of the Junction is provided free of charge by a private landlord.

Partnership projects are run with several external organisations including Warrington Disability, in accordance with formal partnership agreements.

Related parties and co-operation with other organisations

None of the trustees receive remuneration or other benefit from their work with the charity. Any connection between a trustee or Senior Manager of the charity with its suppliers must be disclosed to the full board of trustees in the same way as any other contractual relationship with a related party. Any such transactions are disclosed in note 21 to the accounts.

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

E P Atkinson F.C.A.

T D Briggs CVO, MBE, K.St.J

M Brocklehurst

W Carr

J Carter

A Jones

N Jordan

T Jordan LLB (Hons), Solicitor

J Masraff

C Purslow DL

P J Worthington

(Appointed 25 May 2021)

S Middleton

(Appointed 23 July 2021)

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £10 in the event of a winding up.

WARRINGTON YOUTH ZONE LIMITED

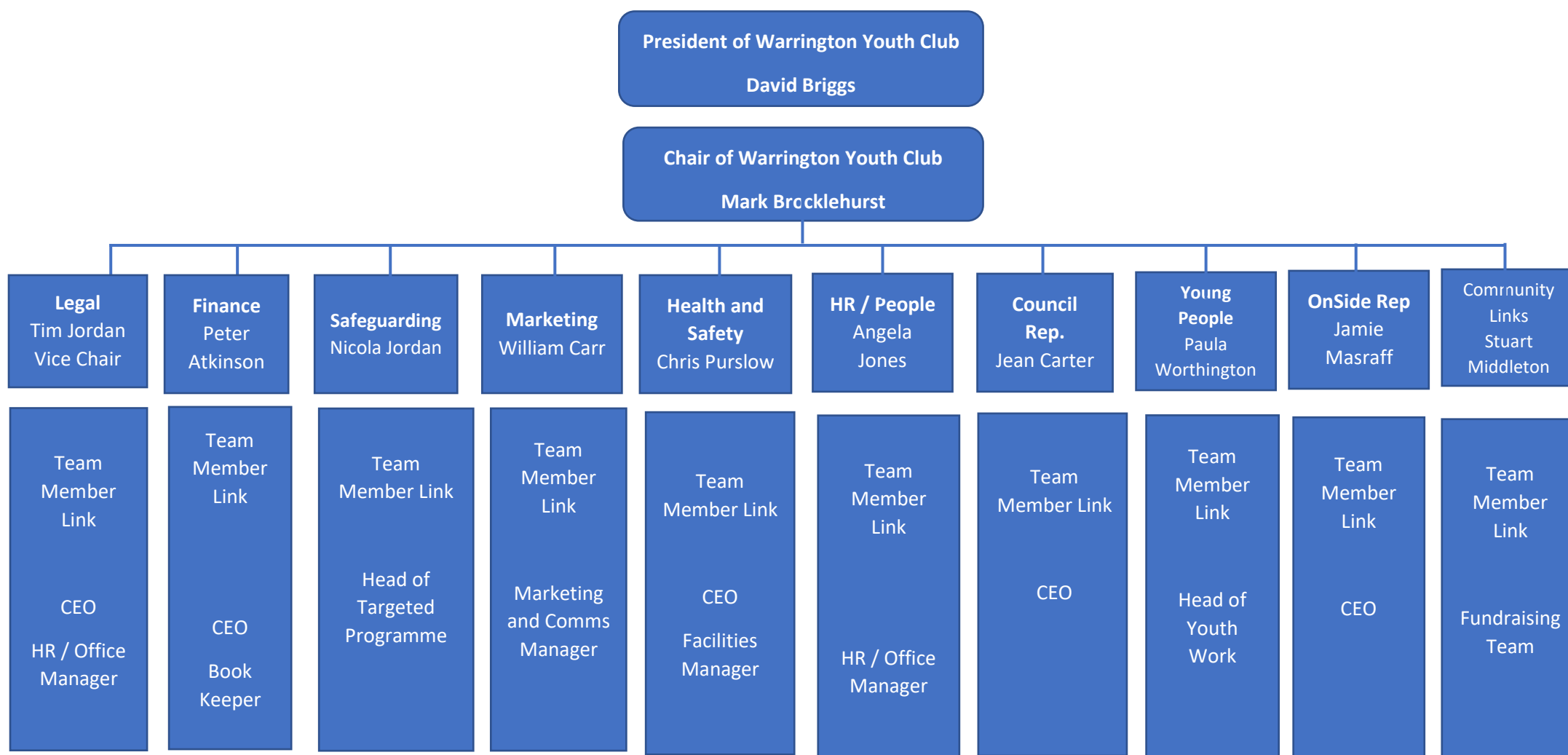
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE PERIOD ENDED 31 MARCH 2022

Trustee structure

There are 12 trustees who are also directors of the organisation, each board member adopts a portfolio of responsibility for which they work with the leadership team and report to the board on progress in their area. A member of the team is aligned with each board member to ensure there is a link between the governance and the operations.

Organisational Chart



WARRINGTON YOUTH ZONE LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE PERIOD ENDED 31 MARCH 2022

The Charity Chief Executive, David McNicholl, provides key strategic leadership to the Club and chairs the Senior Leadership Team meetings every month which provide the opportunity to strategically set goals, review progress against and identify actions that ensure objectives relating to policies, performance and practice, across all sections of the Club.



Induction and training of new trustees

New trustees undergo an induction session to brief them on the legal obligations under charity and Company law, the content of the Memorandum and Articles of Association, the committee and decision-making processes, the strategic plan and recent financial performance of the charity. The trustees are offered information on and encouraged to attend external training events deemed to be of relevance to their role. All trustees are issued with a Trustee Handbook which has been developed by the OnSide Network and is updated periodically. All trustees are invited to training pertinent to the role of a trustee annually, they are also invited to attend monthly seminars delivered by the OnSide Network on issues including Governance, Health and Safety, Charity Finance and Safeguarding.

Public benefit

The trustees have considered the Charity Commissions guidance on public benefit and in particular, the guidance on the support for young people. The trustees believe this Charity provides a public benefit as its principal activities is to support young people's social developments and well-being, offering them opportunities to increase their skills and confidence, therefore helping them to make positive life choices.

Auditor

In accordance with the company's articles, a resolution proposing that Voisey & Co LLP be reappointed as auditor of the company will be put at a General Meeting.

Disclosure of information to auditor

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

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

E P Atkinson F.C.A.

Trustee

Dated: 24 January 2023

WARRINGTON YOUTH ZONE LIMITED

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE PERIOD ENDED 31 MARCH 2022

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

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

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

WARRINGTON YOUTH ZONE LIMITED

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF WARRINGTON YOUTH ZONE LIMITED

Opinion

We have audited the financial statements of Warrington Youth Zone Limited (the 'charity') for the period ended 31 March 2022 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2022 and of its incoming resources and application of resources, including its income and expenditure, for the period then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

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

WARRINGTON YOUTH ZONE LIMITED

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF WARRINGTON YOUTH ZONE LIMITED

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

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

Auditor's responsibilities for the audit of the financial statements

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

Based on our understanding of the charitable company and sector, we identified that the principal risks of non-compliance with laws and regulations related to, but were not limited to, the Companies Act 2006, the Charities Act 2011, employment, pension and health and safety legislation and we considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Companies Act 2006.

We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls) and determined that the principal risks were related to management bias in accounting estimates and judgements and the risk of fraud in revenue recognition.

WARRINGTON YOUTH ZONE LIMITED

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF WARRINGTON YOUTH ZONE LIMITED

Our procedures to respond to risks identified included the following:

- reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- enquiring of management about actual and potential litigation and claims, their policies and procedures to prevent and detect fraud as well as whether they have knowledge of any actual, suspected or alleged fraud;
- performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- reading minutes of meetings of those charged with governance;
- obtaining an understanding of provisions and holding discussions with management to understand the basis of recognition or non-recognition of provisions; and
- in addressing the risk of fraud through management override of controls: testing the appropriateness of journal entries; assessing whether the accounting estimates, judgements and decisions made by management are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any. Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

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

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Lee Warburton BA FCA (Senior Statutory Auditor)
For and on behalf of Voisey & Co LLP

Chartered Accountants
Statutory Auditor

27th January 2023

8 Winmarleigh Street
Warrington
Cheshire
WA1 1JW

WARRINGTON YOUTH ZONE LIMITED

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD ENDED 31 MARCH 2022

Current financial year

		Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Total 2020 £
	Notes				
<u>Income and endowments from:</u>					
Donations and legacies	3	79,947	1,282,174	1,362,121	1,020,870
Charitable activities	4	1,095,913	6,396,310	7,492,223	888,784
Other trading activities	5	-	8,570	8,570	8,270
Investments	6	11,053	-	11,053	708
Other income	7	20,897	-	20,897	64,937
Total income		1,207,810	7,687,054	8,894,864	1,983,569
<u>Expenditure on:</u>					
Raising funds	8	88,589	-	88,589	34,680
Charitable activities	9	822,420	959,002	1,781,422	1,003,706
Total resources expended		911,009	959,002	1,870,011	1,038,386
Net income/(expenditure)		296,801	6,728,052	7,024,853	945,183
Gross transfers between funds	17	(222,269)	222,269	-	-
Net movement in funds		74,532	6,950,321	7,024,853	945,183
Fund balances at 1 October 2020		485,782	1,489,113	1,974,895	1,029,712
Fund balances at 31 March 2022		560,314	8,439,434	8,999,748	1,974,895

The statement of financial activities includes all gains and losses recognised in the period.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

WARRINGTON YOUTH ZONE LIMITED

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE PERIOD ENDED 31 MARCH 2022

Prior financial year

		Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
	Notes			
<u>Income and endowments from:</u>				
Donations and legacies	3	125,101	895,769	1,020,870
Charitable activities	4	678,575	210,209	888,784
Other trading activities	5	8,270	-	8,270
Investments	6	708	-	708
Other income	7	64,937	-	64,937
Total income		877,591	1,105,978	1,983,569
<u>Expenditure on:</u>				
Raising funds	8	34,680	-	34,680
Charitable activities	9	655,223	348,483	1,003,706
Total resources expended		689,903	348,483	1,038,386
Net income/(expenditure)		187,688	757,495	945,183
Gross transfers between funds	17	9,634	(9,634)	-
Net movement in funds		197,322	747,861	945,183
Fund balances at 1 October 2019		288,460	741,252	1,029,712
Fund balances at 30 September 2020		485,782	1,489,113	1,974,895

The statement of financial activities includes all gains and losses recognised in the period.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

WARRINGTON YOUTH ZONE LIMITED

BALANCE SHEET

AS AT 31 MARCH 2022

	Notes	2022 £	£	2020 £	£
Fixed assets					
Tangible assets	14		6,670,547		886,647
Current assets					
Debtors	15	154,089		259,145	
Cash at bank and in hand		2,502,370		1,003,505	
		<u>2,656,459</u>		<u>1,262,650</u>	
Creditors: amounts falling due within one year	16	<u>(327,258)</u>		<u>(174,402)</u>	
Net current assets			2,329,201		1,088,248
Total assets less current liabilities			<u>8,999,748</u>		<u>1,974,895</u>
Income funds					
Restricted funds	17	8,439,434		1,489,113	
Unrestricted funds		560,314		485,782	
		<u>8,999,748</u>		<u>1,974,895</u>	

The financial statements were approved by the Trustees on 24 January 2023

E. P. Atkinson

E P Atkinson F.C.A.
Trustee

Company registration number 04905398

WARRINGTON YOUTH ZONE LIMITED

STATEMENT OF CASH FLOWS

FOR THE PERIOD ENDED 31 MARCH 2022

	Notes	2022 £	£	2020 £	£
Cash flows from operating activities					
Cash generated from operations	23		7,282,572		913,554
Investing activities					
Purchase of tangible fixed assets		(5,794,760)		(307,569)	
Proceeds from disposal of investments		-		2,104	
Investment income received		11,053		708	
Net cash used in investing activities			(5,783,707)		(304,757)
Net cash used in financing activities			-		-
Net increase in cash and cash equivalents			1,498,865		608,797
Cash and cash equivalents at beginning of period			1,003,505		394,708
Cash and cash equivalents at end of period			2,502,370		1,003,505

WARRINGTON YOUTH ZONE LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 31 MARCH 2022

1 Accounting policies

Charity information

Warrington Youth Zone Limited is a private company limited by guarantee incorporated in England and Wales and a registered charity in England and Wales. The registered office is Warrington Youth Zone, Dallam Lane, Warrington, Cheshire, WA2 7NG.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

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

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

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

1.3 Charitable funds

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

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

1.4 Income

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

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

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

Donated services and facilities are recognised as income when the charity has control over the item, any conditions associated with the item have been met, the receipt of the economic benefit from the use by the charity of the item is probable and the economic benefit can be measured reliably.

On receipt, donated services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would be willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

WARRINGTON YOUTH ZONE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

The accrual model has been adopted to recognise government grants in the year and are measured at the fair value of the asset received or receivable. Where a grant becomes repayable it is recognised as a liability when the repayment meets the definition of a liability.

Grant income in the year of £20,897 is in relation to the Coronavirus Job Retention Scheme, all conditions attached to the grant have been met.

1.5 Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to the 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.

Expenditure on charitable activities includes the costs incurred by the charity to enable it to fulfil its core operations.

Other expenditure represents those items not falling into any other heading.

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

1.6 Tangible fixed assets

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

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

Plant and machinery	15% per annum on cost
Fixtures and fittings	20% per annum on cost
Motor vehicles	20% per annum on a reducing balance basis
Assets under construction	Nil

Assets in the course of construction are not depreciated and are in respect of costs for the Warrington Youth Zone Project.

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

1.7 Impairment of fixed assets

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

1.8 Cash and cash equivalents

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

WARRINGTON YOUTH ZONE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

1.9 Financial instruments

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

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

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

Basic financial assets

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

Impairment of financial assets

Financial assets, other than those held at fair value through income and expenditure, are assessed for indicators of impairment at each reporting date. Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected.

If an asset is impaired, the impairment loss is the difference between the carrying amount and the present value of the estimated cash flows discounted at the asset's original effective interest rate. The impairment loss is recognised in net income/(expenditure) for the year.

Derecognition of financial assets

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the charity transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

Basic financial liabilities

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

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

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

Derecognition of financial liabilities

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

WARRINGTON YOUTH ZONE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

1.10 Employee benefits

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

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

1.11 Retirement benefits

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

1.12 Reporting period length

The charity has changed its reporting period end to 31 March from 30 September and consequently these financial statements represent an 18 month period. The comparative amounts presented in the financial statements (including the related notes) may not therefore be entirely comparable.

2 Critical accounting estimates and judgements

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

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

WARRINGTON YOUTH ZONE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 31 MARCH 2022

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2022 £	2022 £	2022 £	2020 £	2020 £	2020 £
Donations and gifts	79,947	1,282,174	1,362,121	40,603	895,769	936,372
Donated goods and services	-	-	-	84,498	-	84,498
	<u>79,947</u>	<u>1,282,174</u>	<u>1,362,121</u>	<u>40,603</u>	<u>895,769</u>	<u>936,372</u>
Donations and gifts						
Youth Zone Capital Project	-	-	-	-	300,008	300,008
Other charitable purposes	79,947	1,282,174	1,362,121	40,603	595,761	636,364
	<u>79,947</u>	<u>1,282,174</u>	<u>1,362,121</u>	<u>40,603</u>	<u>895,769</u>	<u>936,372</u>

WARRINGTON YOUTH ZONE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 31 MARCH 2022

4 Charitable activities

	Youth work 2022 £	Youth work 2020 £
Income from charitable activities	7,492,223	888,784
Analysis by fund		
Unrestricted funds	1,095,913	678,575
Restricted funds	6,396,310	210,209
	7,492,223	888,784
Income	£	£
Fitness Suite / Gym	5,441	46,927
Youth Club	59,325	67,819
Buddy Up	73,827	56,948
Holiday Club	64,848	44,645
Project Metaphor	4,742	10,017
Emotional Health & Wellbeing	38,536	33,000
Mentoring	105,525	52,625
NCS	327,446	331,451
Outreach	48,487	23,304
New Leaf	-	838
Transitions	81,298	-
Youth Voice	32,937	-
Digital Platform	36,710	-
Youth Zone Capital Project	5,901,019	
Other	712,082	221,210
	7,492,223	888,784

Other includes NHS Holiday Club income of £140,854 (2020: £209,695) which is derived from the Youth Club supporting and offering childcare for NHS staff during the pandemic, and £553,873 (2020: £Nil) income from the Department of Culture and Sport as part of their Community Match Challenge programme.

Including the following grants and awards	£	£
Active Cheshire	-	812
Austin & Hope Pilkington Trust	-	5,000
BBC Children In Need	80,089	64,208
Cheshire Community Foundation	2,358	43,175
Clarion Futures	-	4,120
Derwent Capital	-	10,000
DWF Foundation	-	1,650
Edward Gostling Foundation	-	9,170
Football Foundation	600	300
Masonic Charitable Foundation	26,347	2,579
National Lottery Community Fund	45,072	60,266
Nationwide Community Grants	24,798	20,919
NCS	-	42,050

WARRINGTON YOUTH ZONE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 31 MARCH 2022

4	Charitable activities	(Continued)	
	StreetGames	7,050	5,650
	Warrington Borough Council	3,620,019	6,112
	Onside Foundation	2,150,000	
	Youth Endowment Fund	44,949	3,538
		<u>6,001,282</u>	<u>305,973</u>
5	Other trading activities		
		Restricted funds	Unrestricted funds
		2022	2020
		£	£
	Fundraising events	<u>8,570</u>	<u>8,270</u>
6	Investments		
		Unrestricted funds	Unrestricted funds
		2022	2020
		£	£
	Deposit account interest	<u>11,053</u>	<u>708</u>
7	Other income		
		Unrestricted funds	Unrestricted funds
		2022	2020
		£	£
	Other income	<u>20,897</u>	<u>64,937</u>

Other income includes income of £20,897 (2020: £64,155) received from the Government's Job Retention Scheme in response to Covid-19.

WARRINGTON YOUTH ZONE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 31 MARCH 2022

8 Raising funds

	Unrestricted funds	Unrestricted funds
	2022	2020
	£	£
<u>Fundraising and publicity</u>		
Other fundraising costs	14,471	2,042
Staff costs	74,118	32,638
Fundraising and publicity	88,589	34,680
	88,589	34,680

9 Charitable activities

	2022	2020
	£	£
Staff costs	1,079,287	623,379
Other costs	157,596	37,173
Advertising and stationery	8,520	18,216
Bad debt provision	(1,151)	(17,959)
Insurance	11,873	8,241
Office costs	22,879	16,860
Repairs and maintenance	21,756	1,432
Rent	58,755	116,739
Telephone	15,640	10,384
Training and consultancy	113,897	8,337
Travel costs	45,292	14,909
Sundry costs	15,783	21,491
Hospitality	7,688	4,959
	1,557,815	864,161
Share of support costs (see note 10)	220,857	136,965
Share of governance costs (see note 10)	2,750	2,580
	1,781,422	1,003,706
Analysis by fund		
Unrestricted funds	822,420	655,223
Restricted funds	959,002	348,483
	1,781,422	1,003,706

WARRINGTON YOUTH ZONE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 31 MARCH 2022

10 Support costs

	Support costs £	Governance costs £	2022 £	Support costs £	Governance costs £	2020 £
Staff costs	174,250	-	174,250	112,783	-	112,783
Depreciation	10,860	-	10,860	7,101	-	7,101
Bank charges	6,439	-	6,439	1,871	-	1,871
Legal & professional	8,819	-	8,819	1,541	-	1,541
Accountancy	20,489	-	20,489	13,669	-	13,669
Audit fees	-	2,750	2,750	-	2,580	2,580
	<u>220,857</u>	<u>2,750</u>	<u>223,607</u>	<u>136,965</u>	<u>2,580</u>	<u>139,545</u>
Analysed between Charitable activities	<u>220,857</u>	<u>2,750</u>	<u>223,607</u>	<u>136,965</u>	<u>2,580</u>	<u>139,545</u>

Governance costs includes payments to the auditors of £2,750 (2020- £2,580) for audit fees.

Both support and governance costs have been reallocated to charitable activities.

11 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the period. None of the trustees were reimbursed travelling expenses during the period (2020: £nil).

12 Employees

The average monthly number of employees during the period was:

	2022 Number	2020 Number
Management & finance	6	6
Fundraising	2	2
Youth workers	41	37
Total	<u>49</u>	<u>45</u>

Employment costs

	2022 £	2020 £
Wages and salaries	1,217,131	705,107
Social security costs	87,799	49,909
Other pension costs	22,725	13,784
	<u>1,327,655</u>	<u>768,800</u>

The current year wages and salaries figure represents an 18 month period to 31 March 2022.

WARRINGTON YOUTH ZONE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 31 MARCH 2022

12 Employees

(Continued)

The number of employees whose annual remuneration was £60,000 or more were:

	2022 Number	2020 Number
£60,000 to £70,000	1	1

13 Retirement benefit schemes

Defined contribution schemes

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

The charge to profit or loss in respect of defined contribution schemes was £22,725 (2020 - £13,784).

14 Tangible fixed assets

	Assets under construction £	Plant and machinery £	Fixtures and fittings £	Motor vehicles £	Total £
Cost					
At 1 October 2020	851,304	55,710	35,166	62,302	1,004,482
Additions	5,498,063	-	296,697	-	5,794,760
At 31 March 2022	6,349,367	55,710	331,863	62,302	6,799,242
Depreciation and impairment					
At 1 October 2020	-	55,710	27,141	34,984	117,835
Depreciation charged in the period	-	-	4,217	6,643	10,860
At 31 March 2022	-	55,710	31,358	41,627	128,695
Carrying amount					
At 31 March 2022	6,349,367	-	300,505	20,675	6,670,547
At 30 September 2020	851,304	-	8,025	27,318	886,647

15 Debtors

	2022 £	2020 £
Amounts falling due within one year:		
Trade debtors	104,878	124,796
Other debtors	-	5,009
Prepayments and accrued income	49,211	129,340
	154,089	259,145

Included within prepayments and accrued income is accrued income of £34,766 (2020: £101,235)

WARRINGTON YOUTH ZONE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 31 MARCH 2022

16 Creditors: amounts falling due within one year

	2022 £	2020 £
Other taxation and social security	19,189	14,596
Trade creditors	122,082	42,111
Other creditors	6,329	3,925
Accruals and deferred income	179,658	113,770
	<u>327,258</u>	<u>174,402</u>

Included within accruals and deferred income is deferred income of £174,986 (2020: £110,628) which comprises of grants received in respect of later accounting periods.

The balance brought forward of £110,628 was released to the Statement of Financial Activities in the period.

WARRINGTON YOUTH ZONE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 31 MARCH 2022

17 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds				Movement in funds				
	Balance at 1 October 2021	Income	Expenditure	Transfers	Balance at 1 October 2022	Income	Expenditure	Transfers	Balance at 31 March 2022
	£	£	£	£	£	£	£	£	£
Buddy Up	18,151	56,948	(41,391)	(18,151)	15,557	79,587	(81,028)	28,044	42,160
Young Men's Health Group	-	-	(4,233)	4,233	-	-	-	-	-
Digital Platform	-	-	-	-	-	36,710	(22,507)	35	14,238
Bubble	-	-	-	-	-	3,459	(4,731)	1,272	-
Core Mentoring Programme	8,464	77,981	(74,786)	(8,464)	3,195	110,795	(115,707)	11,489	9,772
Youth Zone Capital Project	674,366	300,008	(300)	-	974,074	5,901,019	(501)	-	6,874,592
Emotional Health & Wellbeing	31,250	33,000	(27,488)	-	36,762	63,536	(114,680)	63,000	48,618
New Leaf	-	838	(2,474)	1,636	-	-	-	-	-
Outreach	9,021	23,304	(13,751)	(9,021)	9,553	48,487	(84,859)	26,819	-
Zone to Home	-	-	-	-	-	23,604	(36,240)	12,636	-
Careers & Enterprise	-	-	(1,756)	1,756	-	-	-	-	-
Christmas Meal	-	908	(3,390)	2,482	-	11,678	(17,206)	5,528	-
Development Group	-	(206)	(738)	944	-	120	(24)	(96)	-
Study Buddies	-	-	-	-	-	5,577	(1,926)	(3,651)	-
Get a Job	-	-	(723)	723	-	27,333	(19,457)	8,144	16,020
Culture of Health	-	-	-	-	-	2,844	(4,743)	1,899	-
Transitions	-	-	-	-	-	81,298	(78,780)	(2,518)	-
Youth Zone at Home	-	-	-	-	-	1,000	(4,523)	3,523	-
Youth Voice	-	-	-	-	-	33,062	(46,428)	13,366	-
Onside Support	-	-	(54)	54	-	-	-	-	-
Aspire AG	-	-	-	-	-	8,491	(5,550)	-	2,941
Holiday Club - Aspire	-	30,883	(27,393)	-	3,490	64,848	(69,796)	34,138	32,680
Making Change (PDP)	-	-	(2,213)	2,213	-	13,772	(45,183)	32,051	640
Mentoring - intergenerational	-	-	(2,584)	2,584	-	-	-	-	-
Project metaphor	-	10,017	(2,133)	-	7,884	4,742	(2,709)	-	9,917
UBS	-	-	(9,377)	9,377	-	9,893	(1,007)	(8,886)	-

WARRINGTON YOUTH ZONE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 31 MARCH 2022

17 Restricted funds

(Continued)

YouthWatch	-	1,235	(110)	-	1,125	3,707	(143)	(4,689)	-
YZY0	-	570,612	(133,139)	-	437,473	1,151,492	(201,274)	165	1,387,856
Snowcamp	-	450	(450)	-	-	-	-	-	-
	<u>741,252</u>	<u>1,105,978</u>	<u>(348,483)</u>	<u>(9,634)</u>	<u>1,489,113</u>	<u>7,687,054</u>	<u>(959,002)</u>	<u>222,269</u>	<u>8,439,434</u>

Transfers between funds

Transfers between funds in the year have been made either to ensure there is no deficit on the restricted fund balance at the year-end or to transfer additional costs from the unrestricted funds.

Buddy Up: is a befriending programme for disabled children and young people, matching them with 'Buddies', young volunteers, who support the child or young person to access a range of social opportunities, leading to increased confidence and self-esteem.

Young Men's Health Group: is a personal development programme designed and developed with and for young men to provide a space for them to explore a range of issues which can affect them on their journey to adulthood. Topics include, emotional health and wellbeing, personal hygiene and positive relationships.

Digital Platform: an Online Youth Club for Children and young people across Cheshire and Warrington giving them safe access to high quality digital content and encouraging them to take part in activities to enhance their skills, knowledge and experiences.

Bubble: was an arts programme supporting children and young people with additional needs, the group were supported by professional artists from Theatre, Dance and visual arts to convey their feelings about Covid-19 and the periods of lockdown, the art they produced was displayed at Warrington Disability Partnership and 42nd Street in Manchester.

Core Mentoring: the programme provides children and young people aged 7 – 15 with a volunteer adult mentor to support them with a range of issues they may be facing on their transition to adulthood.

Youth Zone Capital: The Youth Zone is currently under construction and the funding for the capital build is included as a restricted income stream.

Emotional Health and Wellbeing: this is a programme that supports children and young people who are facing challenges with their mental health; we provide a range of support including one to one support, group sessions and counselling.

New Leaf: is a funding stream which supports the delivery of a programme to support disabled and vulnerable young people to live more independently with the promotion of a wide range of practical skills.

WARRINGTON YOUTH ZONE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 31 MARCH 2022

17 Restricted funds

(Continued)

Outreach: this is a programme which involves Youth Workers engaging with children and young people on the streets and in communities: the aim is to divert them from behaviour which could result in less positive outcomes and promote the opportunities available through the Youth Club.

Zone to Home: this was an online Youth Work Programme delivered during the lockdowns and developed into YOOF the digital platform for young people across Warrington and Cheshire.

Careers and Enterprise is a fund that supported the delivery of Enterprise and Employability Programmes with children and young people who are not in education, employment or training to support them with developing skills, knowledge and experience designed to increase their level of employability.

Christmas Meal: this is an annual event which is organised for over 200 people from vulnerable families across Warrington; families receive a full Christmas meal, gifts for the children and each family receive a hamper of food for the festive period.

Development Group: this is a group of young people who work with the staff team to develop the Youth Zone. They are fully engaged in the development of the logo, the theme of the room's promotion of the offer for young people.

Study Buddies: this was a homework club for children in primary school who were struggling to reengage with school following the pandemic.

Get a Job: is one of the employability programmes the WYC team have delivered to young people across Warrington to support them with securing a place in college, a training course or in employment. This was funded by UBS through OnSide.

Culture of Health: a programme funded by the Oglesby Trust through OnSide to support children, young people, volunteers and team members to become more emotionally resilient.

Transitions: This was a programme to support children and young people who were struggling with the transition back into education following the pandemic, they started as virtual sessions during the lockdowns and then small group and one to one sessions with children and young people in schools.

Youth Zone at Home: this was funded by the CMC fund and was to support the delivery of hampers and activity packs to our members and their families during the lockdowns and following the pandemic.

Youth Voice: this was a consultation group with young people to encourage them to engage in the design, development and delivery of services for them.

OnSide Support: relates to funding that is provided to Warrington Youth Club from OnSide-led fundraising events and activities.

WARRINGTON YOUTH ZONE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 31 MARCH 2022

17 Restricted funds

(Continued)

Aspire: this is a holiday club for disabled children and young people delivered through a contract with Warrington Borough Council and a range of funding from Grants and Trusts, it is based in the Special Educational Needs school in Warrington.

Holiday Club Aspire: this was a weekly youth club for disabled young people who accessed the Aspire Holiday Club.

Making Changes: this is an LGBTQ+ personal development and social action programme funded by "iwill2019". Due to Covid restrictions, and in agreement with CCF, the programme has been put on hold until the next financial year – it was agreed with the funder that this funding would be used for our Pretty Tough Programme as the programme did not start due to the pandemic.

Mentoring Intergenerational: this programme is a unique mentoring programme that develops a collaboration between young people and older people based on skill sharing: young people educate older people on using technology and new media, whilst older people show young people some of the 'lost skills' such as knitting, wiring plugs and baking.

Project Metaphor: This is a Science, Technology, Engineering and Mathematics (STEM) programme aimed at encouraging children and young people to take part in a range of experiments.

UBS: Funding was provided to Warrington Youth Club from UBS Bank via OnSide who secured funding from them to support a range of employability programmes.

Youth Watch: is a programme which was delivered in partnership with Health Watch Warrington to support children and young people to provide feedback on their experience of the Health Care sector.

Youth Zone Year Zero (YZY0): This is where donors request monies to be spent towards the Youth Zone, including pre-opening costs. The costs are those associated with the work associated with the planning of the Youth Zone and include the salary costs of the Chief Executive and the Major Patron Relationship Manager. Once the Youth Zone is opened, these monies will be transferred to unrestricted funds.

Snow Camp: this is a partnership which was brokered by OnSide to allow young people from across the network to learn how to ski and progress to teaching other people to ski and snowboard.

WARRINGTON YOUTH ZONE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 31 MARCH 2022

18 Analysis of net assets between funds

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
Fund balances at 31 March 2022 are represented by:						
Tangible assets	321,180	6,349,367	6,670,547	35,343	851,304	886,647
Current assets/(liabilities)	239,134	2,090,067	2,329,201	450,439	637,809	1,088,248
	<u>560,314</u>	<u>8,439,434</u>	<u>8,999,748</u>	<u>485,782</u>	<u>1,489,113</u>	<u>1,974,895</u>

19 Operating lease commitments

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

	2022 £	2020 £
Within one year	-	25,000
Between two and five years	-	12,500
	<u>-</u>	<u>37,500</u>

20 Capital commitments

At 31 March 2022 the charity had capital commitments as follows:

Contracted for but not provided in the financial statements:

Acquisition of property, plant and equipment	344,571	-
	<u>344,571</u>	<u>-</u>

21 Related party transactions

Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2022 £	2020 £
Aggregate compensation	327,534	197,148
	<u>327,534</u>	<u>197,148</u>

The key management personnel, which were revised during the period, comprise of the Chief Executive Officer, Head of Targeted Programs, Inclusion Coordinator, Grants & Trusts Manager, Head of Youth Work and Business Admin Manager. The current year figure represents an 18 month period to 31 March 2022.

WARRINGTON YOUTH ZONE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 31 MARCH 2022

21 Related party transactions

(Continued)

Other transactions

During the period Warrington Youth Zone Limited recognised grant income of £2,358 (2020: £43,175) from Cheshire Community Foundation. T.D Briggs, a director, is the president of the Cheshire Community Foundation. The charity also recognised donations of £50,000 (2020: £25,000) from the Purslow Family Trust and £25,000 (2020: £Nil) from the Stuart Middleton Foundation. C Purslow, a director, is a trustee of the Purslow Family Trust and S Middleton, a director, is a trustee of the Stuart Middleton Foundation.

There were no other related party transactions in the year.

22 Legal status of the charity

Warrington Youth Zone Limited is a company limited by guarantee and has no share capital. The liability of the members is limited to a sum not exceeding £10 in the event of the charity being wound up.

23 Cash generated from operations

	2022 £	2020 £
Surplus for the period	7,024,853	945,183
Adjustments for:		
Investment income recognised in statement of financial activities	(11,053)	(708)
Depreciation and impairment of tangible fixed assets	10,860	7,101
Movements in working capital:		
Decrease/(increase) in debtors	105,056	(85,144)
Increase in creditors	152,856	47,122
Cash generated from operations	7,282,572	913,554

24 Analysis of changes in net funds

The charity had no debt during the year.

WARRINGTON YOUTH ZONE LIMITED

England & Wales - Charity number 1101086

Accounts

Charity Registration No. 1101086

Company Registration No. 04905398 (England and Wales)



WARRINGTON YOUTH CLUB LIMITED

(A COMPANY LIMITED BY GUARANTEE)

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 SEPTEMBER 2020



"Inspiring young people to achieve"

WARRINGTON YOUTH CLUB LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	E P Atkinson F.C.A	
	T D Briggs Lord Lieutenant of	
	Cheshire, CVO, MBE, K.St.J	
	M Brocklehurst	
	W Carr	
	J Carter	
	A Jones	
	N Jordan	
	T Jordan LLB (Hons), Solicitor	
	J Masraff	(Appointed 23 October 2019)
	C Purslow DL	(Appointed 26 November 2019)
	P J Worthington	(Appointed 25 May 2021)
Charity number	1101086	
Company number	04905398	
Registered office	Peace Centre Peace Drive Warrington Cheshire WA5 1HQ	
Auditor	Voisey & Co LLP 8 Winmarleigh Street Warrington Cheshire WA1 1JW	
Bankers	Barclays 23-25 Golden Square Warrington Cheshire WA1 1TW	

WARRINGTON YOUTH CLUB LIMITED

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Statement of cash flows	18
Notes to the financial statements	19 - 35

WARRINGTON YOUTH CLUB LIMITED

CHIEF EXECUTIVE'S STATEMENT

FOR THE YEAR ENDED 30 SEPTEMBER 2020

Greetings from Warrington Youth Club CEO, Dave McNicholl

A year of agile thinking....

As I write this review of the year of life at Warrington Youth Club, it has provided me with the opportunity to look back on a very turbulent period. The pandemic has had a catastrophic impact on every element of modern life. Whilst the headlines focused on the impact of loss of life and the severity of the situation for businesses across the country, we became increasingly concerned about children and young people. Many of our members who were socially, emotionally and physically isolated prior to the lockdown were even more greatly impacted when the lifeline of school, college and their Youth Club was removed.

Although the pandemic was the focus for most of the year, I want to start by highlighting some of the amazing things that happened between October 2019 and March 2020. There were many accolades for both the organisation and some of our people. One of our 13-year-old members was awarded the National Citizenship Award in October 2019 which was presented by Pussycat Dolls lead singer Kimberly Wyatt. In November 2019, our Buddy Up Coordinator Nuvvy Sibia was awarded the Warrington Guardian Inspiration Award. Warrington Youth Club was awarded an Infinity Award by Your Housing in recognition of a partnership with Verve Place supporting young people to become more entrepreneurial. Into Film awarded Warrington Youth Club a Hero Award for maintaining our support with young people throughout the lockdown.

The focus on fundraising continued and we worked with the OnSide network to coordinate the Tour De Youth Zones event, which involved 30 supporters from across the Youth Zones cycling from Carlisle, the most northerly Youth Zone, to the most Southerly in Croydon. The event was a great opportunity to raise the profile of the Youth Zone and raised over £50,000, of which £8,000 was for Warrington Youth Club.

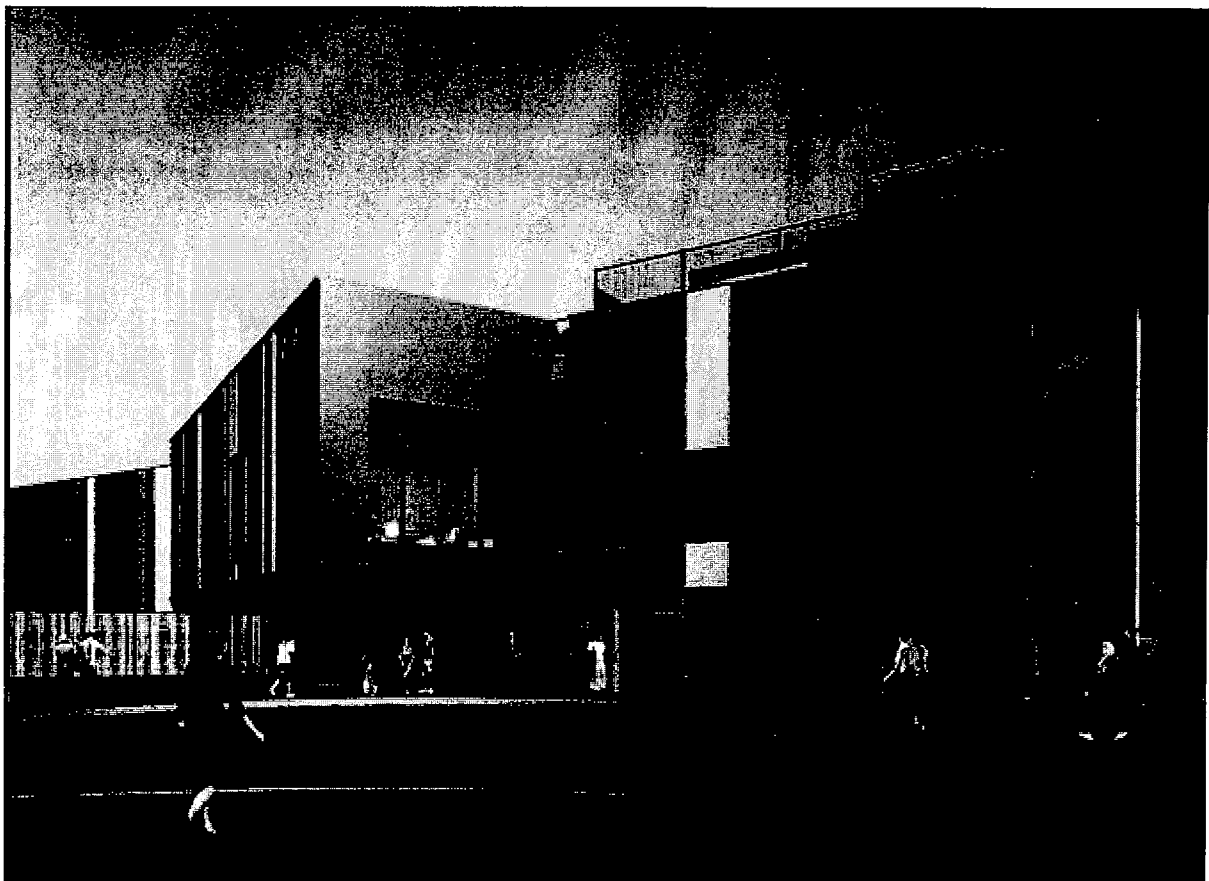
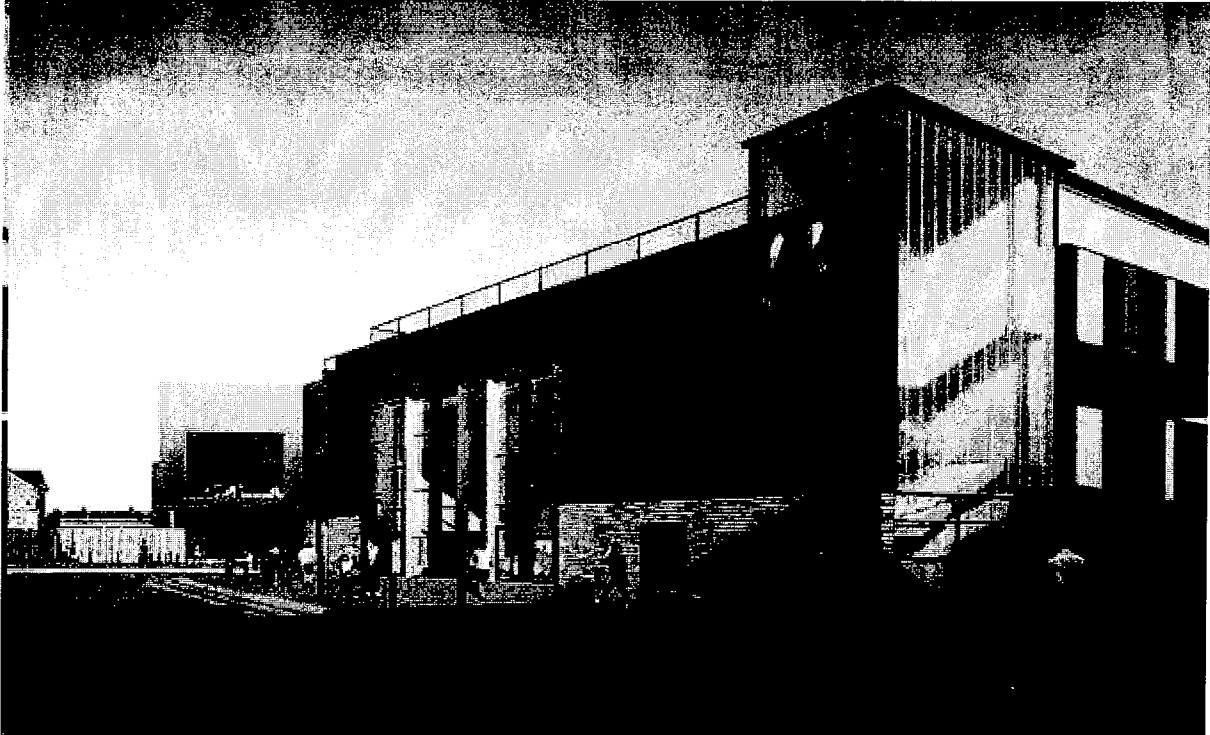
The WYC team who are always so focused on ensuring the very best outcomes for children and young people really demonstrated team spirit and flexibility throughout the pandemic. We were forced to close the Gym, Youth Club and all our face-to-face services for children and young people towards the end of March 2020. We were approached by the NHS to deliver a childcare programme for the frontline NHS staff in Warrington and Halton. We mobilised this service within two days and provided childcare from March until September, allowing the parents peace of mind to focus on the incredible work they needed to undertake as frontline health care workers, in the knowledge their children were safe and happy. As we were unable to work with young people in person, we took our offer online and initially used Zoom, Facebook, YouTube and Snapchat to engage our members with puzzles, quizzes and challenges. As a result of this work and to create a legacy from such a challenging time we are working with several partners in the voluntary sector including Cheshire Community Foundation and digital design agency Carpe Diem to develop an online youth club called YOOF.

Throughout the year our focus remained on the target for the past 13 years of developing Warrington Youth Zone, we were slightly delayed as a result of the pandemic but marked the start of the build programme with a 'Stand on the Land' event in March 2020. Construction of the Youth Zone started in November 2020 and is due to complete in January 2022. So, whilst the last year has thrown a lot of challenges at us, we have risen to meet each one. We look forward to being able to start 2022 with a new chapter in the life of the organisation as we open the Youth Zone and go on to provide exciting, challenging and inspirational activities for children and young people, inspiring them to Achieve in every way they can, in our new state of the art Youth Zone.

WARRINGTON YOUTH CLUB LIMITED

CHIEF EXECUTIVE'S STATEMENT

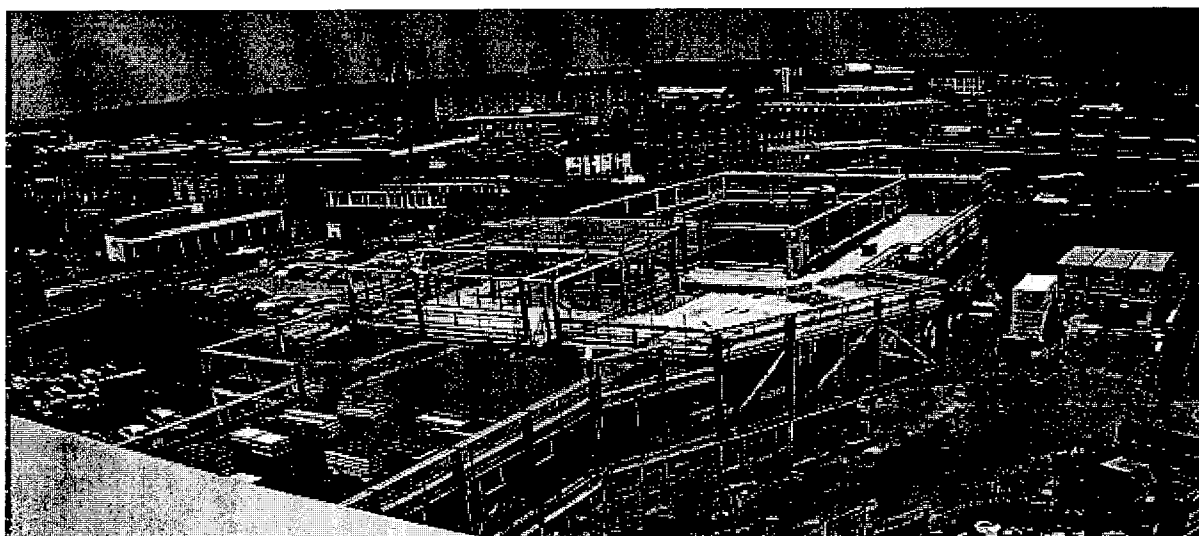
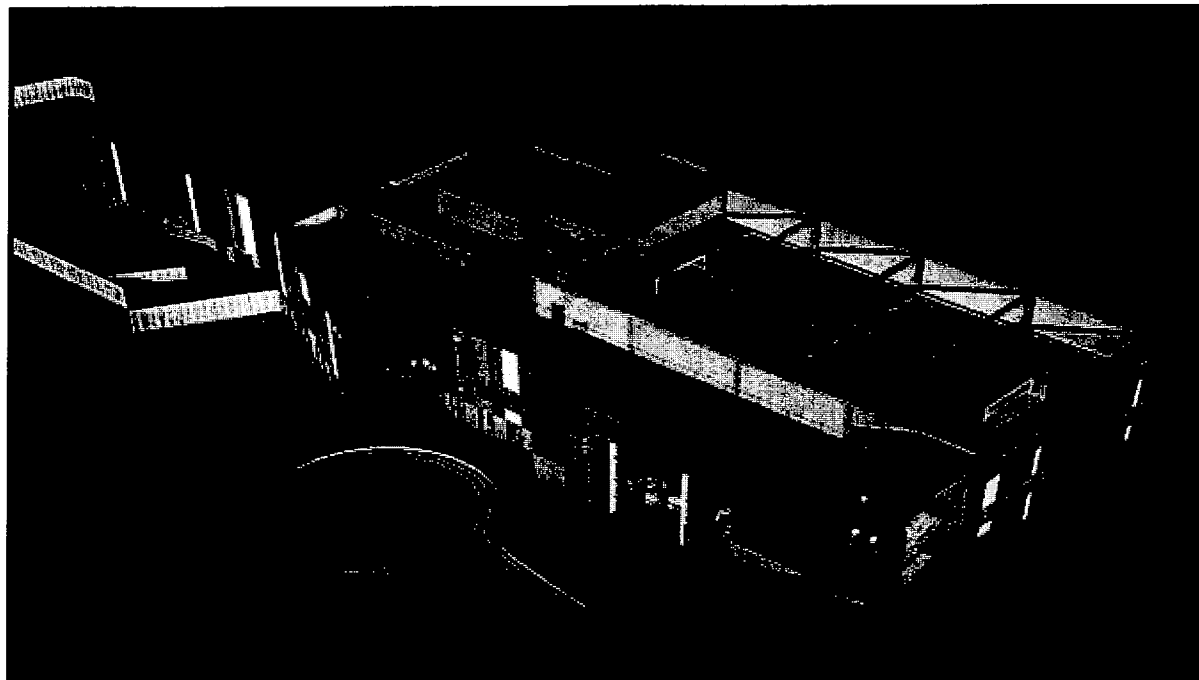
FOR THE YEAR ENDED 30 SEPTEMBER 2020



WARRINGTON YOUTH CLUB LIMITED

CHIEF EXECUTIVE'S STATEMENT

FOR THE YEAR ENDED 30 SEPTEMBER 2020



A handwritten signature in black ink, appearing to read 'Dave McNicholl'.

Dave McNicholl
Chief Executive
Dated: 27 July 2021

WARRINGTON YOUTH CLUB LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 30 SEPTEMBER 2020

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, are pleased to present their annual trustees' report together with the financial statements of the charity for the year ended 30 September 2020 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives and activities

The charity exists to support young people's social, personal and emotional development, offering them opportunities to increase their skills, self-awareness and confidence, enabling them to make positive life choices. Our guiding values are.

- Learning
- Choice
- Participation
- Diversity

Covid-19:

Clearly the last financial year of the organisation has been an incredibly turbulent time, as the pandemic has had a devastating impact globally. Warrington Youth Club was planning a year of consolidation and maintaining existing services rather than growth and development, ahead of the transition to the Youth Zone. With the main fundraising focus shifting from Warrington Youth Club to Warrington Youth Zone, our primary source of income for Warrington Youth Club was Grants and Trusts and our existing contracts.

With the onset of the pandemic and ensuing lockdown we responded to the need for childcare for NHS workers in Warrington and Halton and developed a service delivering hampers of food, hygiene products and activity packs to vulnerable families and reached out to our members through digital platforms. As the lockdown developed, we became aware that young people were becoming involved in criminality through breaking the Covid restrictions and we mobilised an Outreach Youth Work programme to engage children and young people in communities.

As a result of this increased activity and the temporary restructuring of our fundraising teams we were able to secure additional funding through grants and trusts, this included £100,000 from Barclays. In Summer 2020 we received confirmation that OnSide had secured the Community Match Challenge through the Department for Culture Media and Sport, this allowed us to match fund pledges which were made in August 2020. We were able to secure £461k of pledged income which will show in next year's accounts.

We maintained a close dialogue with our funders and explained that we were unable to deliver some of the programmes as a result of the lockdown, some of the funders allowed us to divert the funding to our covid response whilst others allowed us to 'freeze' the fund. As a result of the commitment and dedication of the team we have secured significantly more income from Grants and Trusts income against the initial budget as we were able to deliver a broad range of services to those who needed it most.

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

Main activities undertaken:

The work of the organisation is not limited to two categories, but most of our offer falls within Universal or Targeted work with young people.

WARRINGTON YOUTH CLUB LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2020

Universal Play, Youth and Sports offer:

Evening Youth Clubs: are run from the Peace Centre Monday to Thursday. Monday and Wednesday are Junior sessions for 7 – 11-year-olds, sessions run from 6.00pm – 8.00pm and include a programme of dance and drama, arts, sports and a range of recreational activities. Senior sessions take place on Tuesday and Thursday evenings from 6pm until 9:30pm and are open to young people aged 12 – 19 or up to 25 for those with a disability. We have 3,900 members and prior to the lockdown attendances averaged 100 at each session.

Holiday Clubs: are aimed at children and young people aged 7 – 16 years of age, most of our members who attend these sessions are 7 – 13 and families book these sessions through our website. The holiday clubs are registered with OFSTED and delivered in various locations across the town including the Peace Centre. The holiday clubs run through every school holiday, excluding Christmas, from 8.00am – 6pm. The Aspire Holiday Club is funded through a contract with Warrington Borough Council as part of the short breaks offer. This is delivered in the local Special Educational Needs and Disabilities (SEND) schools, Foxwood and Green Lane schools in Warrington and targeted at children and young people who have SEND.

Gym and Sports Programme: we have a fully equipped Gym for children and young people based in the Junction in Warrington town centre. Prior to the pandemic the facility was open seven days a week after school from 4 – 8pm and over the weekends for a range of sessions targeted at various groups of children and young people, including:

- Girls and young women
- SEND children and young people.
- Boys and young men
- Family sessions

Detached and Outreach Programme: Over the past three years we have run an outreach programme targeting young people who are congregating on the streets and in parks. Our main aim is to engage with young people and encourage them to participate in more constructive activities and promote services available through Warrington Youth Club. This programme has been delivered through a range of partnerships with agencies including Cheshire Police, Cheshire Fire and Rescue and Warrington Borough Council.

Targeted Offer:

Our targeted offer is designed both with young people and for young people to ensure those who need support, information, advice and guidance with a range of issues can receive it clearly, effectively and discreetly. Our targeted offer includes:

Community Mentoring: This is one to one support from a volunteer adult mentor who will support a child or young person for 12 months as a mentor, meeting them on a weekly basis. Over the past year we have:

- Received confirmation of 3 years' funding in October 2019 with the Reaching Communities bid (National Lottery)
- Supported over 60 young people with 1:1 mentoring support between October 2019 to September 2020 despite the adverse effects of the pandemic and numerous lockdowns.

Moving on Up: This is a programme launched in November 2019 which targets young people who are at risk of homelessness and provides them with a Mentor to support them to live independently. This year:

- We have worked with Verve Place, supported accommodation for 16 – 24-year-olds, as our primary partner and several secondary partners including local authority social workers, VTSS, Home Start, Families First and Upstream Warrington

Share a Skill: This programme started in October 2019 and is an intergenerational mentoring project that aims to engage both young people and older adults encouraging them to teach each other a variety of skills including digital-media, music, cooking and gardening as well as a community project. This year:

- The initial cohort was based in St Margaret's Community Hub in Latchford and two further cohorts in care homes where residents were paired up with children from local primary schools.

WARRINGTON YOUTH CLUB LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2020

Employability Programmes: We work closely with young people, employers and partner agencies to build young people's skills, knowledge and experience to increase their level of employability. This year:

- UBS funding was secured through OnSide to allow continued delivery of the Employability Skills course (with an ASDAN qualification on successful completion).
- A total of 21 young people from Verve Place and Beaumont Collegiate Academy completed the course between November 2019 and March 2020 (lockdown restrictions then stopped delivery).

Personal Development Programmes: This is an umbrella title for a range of programmes we provide to young people, two of the main programmes are Tough Minds, a mental and physical health awareness programme for 14 – 19-year-old males and Pretty Tough, a confidence and self-esteem building programme for 13 – 16-year-old females. This year:

- Face to face delivery was changed to digital delivery with individual home visits during periods of lockdown.
- On 23 October 2019, the Pretty Tough group were invited to an event in Manchester which involved them meeting and working alongside a group of successful female entrepreneurs who attended last year's Inspirational Women Awards. The event was organised by Jacqueline Hughes Lundy who played a huge role in securing funding for the project and has enabled the work we do with young women to continue.

Emotional Health and Wellbeing: With Mental Health and Wellbeing featuring as a major issue in young people's lives, we have developed a programme to offer support in this area. This year:

- Funding was secured for a new position in the targeted team; a Health and Wellbeing Coordinator in late 2019.
- The programme was planned and set up as 1:1 support for young people deemed to be in the higher category of need according to our referral system.
- Provided invaluable support during the pandemic; 1:1 sessions, signposting to alternative agencies and specialist services, referrals to a counsellor as required.

Youth Watch: This partnership programme with Health Watch Warrington started in July 2020 and provided young people with an avenue to feedback on their experiences of their health care. This year:

- Young people attended digital focus groups, and by September 2020 had created a digital campaign aimed at encouraging children and young people to have their say via social media platforms.

Buddy Up: This is a peer befriending service established in 2010 which provides one to one support for disabled children and young people from a 'Buddy', who is someone their own age, or similar, and provides more social opportunities for both young people. This year the Buddy Up programme has:

- October 2019 Buddy Up was awarded a fourth 3-year grant to continue delivering the service via BBC Children In Need.
- March 2020 Buddy Up team of young people won the "Inclusion Cup" beating competition from all other Youth Zones in the network.
- From March to August 2020 during the first lockdown, the Buddy Up service was adapted so that the support continued virtually.

National Citizen Service: Warrington Youth Club have been the sole provider of the government's flagship Youth Programme since 2012, the personal development programme aimed at young people in year 11 and year 12 normally supports over 600 young people each year in Warrington. The programme was repositioned in 2020 and adopted a model utilising virtual and socially distanced sessions, although numbers were only 30% of our normal size, those young people who participated achieved a significant amount from the programme.

Volunteers

Both young people and adults contribute as volunteers to the work of the charity. Attributing an economic value to the volunteers' contributions is not possible and as such has not been included in the accounts. Prior to the pandemic we had an average of 125 active volunteers, including 50 young volunteers. Most of our volunteers isolated during the pandemic and one of our main objectives as we move out of the lockdown is to rebuild our volunteer team.

WARRINGTON YOUTH CLUB LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2020

Financial review

During the year, Total incoming resources have increased to £1,983,569 (2019: £1,438,881) and Total resources expended have decreased to £1,038,386 (2019: £1,344,148), resulting in an increased net movement in funds of £945,183 (2019: £94,733). £747,861 of the net increase in funds is on restricted funds as the charity moves towards the opening of the Youth Zone in 2022.

The Trustees have reviewed the reserves policy for Warrington Youth Club and in particular have considered the future requirements as it moves towards the Youth Zone. This review encompassed the nature of the income and expenditure streams and the nature of the reserves required. The review concluded that to allow the charity to be managed efficiently and to provide an uninterrupted service to our client base, unrestricted free reserves of at least three months running costs is required. For the Youth Zone this requirement is a figure of over £325,000.

At 30 September 2020 there were unrestricted funds of £485,782, which is sufficient to cover existing Youth Club requirements and, with the expected future cashflows, the charity expects to have the required level of free reserves in 2022.

Principal funding sources

The principal funding sources for the charity are currently by way of grants and trusts from several Grant making Trusts including those detailed in the notes to the accounts and donations.

Investment policy and objectives

The trustees have taken professional advice relating to the investment of the assets of the charity.

Risk management

The trustees have a risk management strategy which comprises:

- an annual review of the principal risks and uncertainties that the Charity faces.
- the establishment of policies, systems and procedures to mitigate those risks identified in the annual review.
- the implementation of procedures designed to minimise or manage any potential impact on the charity should these risks materialise.

This work has identified that financial sustainability as the charity moves towards a Youth Zone is the major financial risk for the Charity.

Attention has also been focused on non-financial risks arising from safeguarding of the young people's welfare. This is managed closely via robust policies and procedures, independent checks and regular awareness training of staff.

Future plans

In July 2016 Warrington Youth Club took a significant step towards becoming a Youth Zone, when we joined the OnSide Network of Youth Zones, and started to refer to ourselves as OnSide Warrington Youth Club. As part of the network, we will pay a contribution of £12,700 and in return receive a wide range of support in a range of areas around the development of the Youth Zone. As part of our membership of the network we are included in several network funding bids which will provide an additional arm to our fundraising.

As indicated earlier in this report at the point of writing this report the Youth Zone is under construction and practical completion is expected at the end of January 2022, and the official opening of the Youth Zone in Spring 2022.

WARRINGTON YOUTH CLUB LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) **FOR THE YEAR ENDED 30 SEPTEMBER 2020**

Structure, governance and management

The organisation is a company limited by guarantee incorporated 19 September 2003.

The Company was registered as a charity 8 December 2003, but prior to incorporation the organisation had existed as an unincorporated charity since 2001.

The Company commenced its activities on 1 October 2003.

The Company was established under the Memorandum of Association which established the objects and powers of the charitable Company and is governed under its Articles of Association. The Memorandum and Articles of Association incorporated the Trust Deed of the old Club and have been approved by the Charity Commission.

The charity is a member of the Youth Federation, and has a close relationship with Warrington Borough Council, working with the Youth Service to ensure we can offer complementary services. The organisation became a member of the OnSide Network of Youth Zones in July 2016.

The charity's base of operation, the Peace Centre, is shared with two partners: the Peace Foundation and the NSPCC. Warrington Youth Club operates under a license within the centre.

The charity has a satellite base in a disused training centre on Buttermarket Street in the town centre of Warrington, entitled 'The Junction'; this venue houses a boardroom, training room, gym for young people and a multi-use room. Occupation of the Junction is provided free of charge by a private landlord.

The administration function of the organisation is based at The Base, Dallam Lane, Warrington, WA2 7NG, a building managed by Langtree, in two offices housing 25 staff members. The office space is provided to Warrington Youth Club free of charge and the organisation was also granted rates exemption for all its bases, although is liable for a levy to the Warrington Business Improvement District (BID).

Partnership projects are run with several external organisations including Warrington Disability Partnership in accordance with formal partnership agreements.

None of the trustees receive remuneration or other benefit from their work with the charity. Any connection between a trustee or Senior Manager of the charity with its suppliers must be disclosed to the full board of trustees in the same way as any other contractual relationship with a related party. Any such transactions are disclosed in note 21 to the accounts.

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

E P Atkinson F.C.A

T D Briggs Lord Lieutenant of Cheshire, CVO,
MBE, K.St.J

M Brocklehurst

W Carr

J Carter

A Jones

N Jordan

T Jordan LLB (Hons), Solicitor

J Masraff

(Appointed 23 October 2019)

C Purslow DL

(Appointed 26 November 2019)

P J Worthington

(Appointed 25 May 2021)

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £10 in the event of a winding up.

WARRINGTON YOUTH CLUB LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

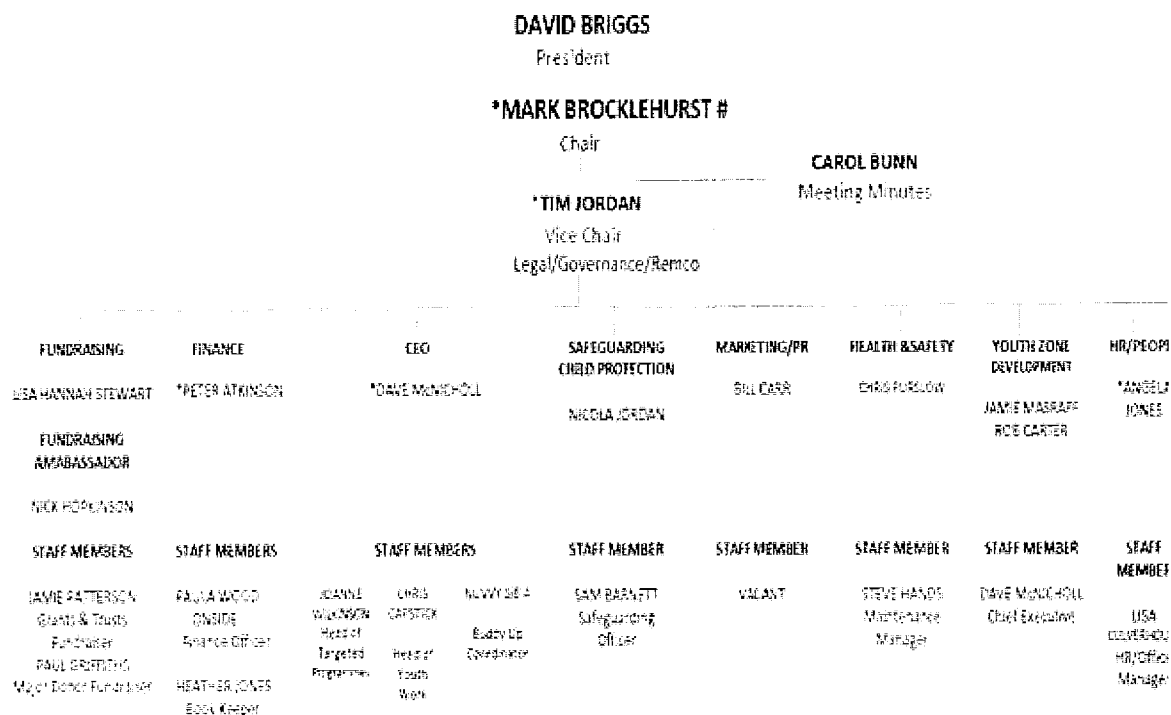
FOR THE YEAR ENDED 30 SEPTEMBER 2020

Trustee structure

There are eleven trustees who are also directors of the organisation, each board members adopts a portfolio of responsibility for which they work with the leadership team and report to the board on progress in their area. A member of the team is aligned with each board member to ensure there is a link between the governance and the operations.



Organisational Chart of the Board of Trustees



* REMCO MEMBERS

August 2020

WARRINGTON YOUTH CLUB LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2020

Leadership Team

The Charity Chief Executive, David McNicholl, provides key strategic leadership to the Club and chairs the Senior Leadership Team meetings every month which provide the opportunity to strategically set goals, review progress against and identify actions that ensure objectives relating to policies, performance and practice, across all sections of the Club.



Induction and training of new trustees

New trustees undergo an induction session to brief them on the legal obligations under charity and Company law, the content of the Memorandum and Articles of Association, the committee and decision-making processes, the strategic plan and recent financial performance of the charity. The trustees are encouraged to attend external training events deemed to be of relevance to their role.

Public benefit

The trustees have considered the Charity Commissions guidance on public benefit and in particular, the guidance on the support for young people. The trustees believe this Charity provides a public benefit as its principal activities is to support young people's social developments and well-being, offering them opportunities to increase their skills and confidence, therefore helping them to make positive life choices.

Auditor

The auditor, Voisey & Co LLP, is deemed to be reappointed under section 487(2) of the Companies Act 2006.

Disclosure of information to auditor

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

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

E P Atkinson F.C.A

Trustee

Dated: 27 July 2021

WARRINGTON YOUTH CLUB LIMITED

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 30 SEPTEMBER 2020

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

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

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

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

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

WARRINGTON YOUTH CLUB LIMITED

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF WARRINGTON YOUTH CLUB LIMITED

Opinion

We have audited the financial statements of Warrington Youth Club Limited (the 'charity') for the year ended 30 September 2020 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 30 September 2020 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

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

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

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

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

WARRINGTON YOUTH CLUB LIMITED

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF WARRINGTON YOUTH CLUB LIMITED

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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

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

WARRINGTON YOUTH CLUB LIMITED

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF WARRINGTON YOUTH CLUB LIMITED

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Lee Warburton BA FCA (Senior Statutory Auditor)
For and on behalf of Voisey & Co LLP

27 July 2021
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Chartered Accountants
Statutory Auditor

8 Winmarleigh Street
Warrington
Cheshire
WA1 1JW

WARRINGTON YOUTH CLUB LIMITED

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 30 SEPTEMBER 2020

Current financial year

	Notes	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £	Total 2019 £
<u>Income and endowments from:</u>					
Donations and legacies	3	125,101	895,769	1,020,870	648,074
Charitable activities	4	678,575	210,209	888,784	721,216
Other trading activities	5	8,270	-	8,270	67,897
Investments	6	708	-	708	619
Other income	7	64,937	-	64,937	1,075
Total income		877,591	1,105,978	1,983,569	1,438,881
<u>Expenditure on:</u>					
Raising funds	8	34,680	-	34,680	45,138
Charitable activities	9	655,223	348,483	1,003,706	1,299,010
Total resources expended		689,903	348,483	1,038,386	1,344,148
Net income/(expenditure)		187,688	757,495	945,183	94,733
Gross transfers between funds	18	9,634	(9,634)	-	-
Net movement in funds		197,322	747,861	945,183	94,733
Fund balances at 1 October 2019		288,460	741,252	1,029,712	934,979
Fund balances at 30 September 2020		485,782	1,489,113	1,974,895	1,029,712

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

WARRINGTON YOUTH CLUB LIMITED

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 SEPTEMBER 2020

Prior financial year

		Unrestricted funds 2019 £	Restricted funds 2019 £	Total 2019 £
	Notes			
<u>Income and endowments from:</u>				
Donations and legacies	3	485,255	162,819	648,074
Charitable activities	4	49,047	672,169	721,216
Other trading activities	5	67,897	-	67,897
Investments	6	619	-	619
Other income	7	1,075	-	1,075
Total income		603,893	834,988	1,438,881
<u>Expenditure on:</u>				
Raising funds	8	45,138	-	45,138
Charitable activities	9	540,098	758,912	1,299,010
Total resources expended		585,236	758,912	1,344,148
Net income/(expenditure)		18,657	76,076	94,733
Gross transfers between funds	18	(50,618)	50,618	-
Net movement in funds		(31,961)	126,694	94,733
Fund balances at 1 October 2018		320,421	614,558	934,979
Fund balances at 30 September 2019		288,460	741,252	1,029,712

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

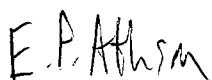
WARRINGTON YOUTH CLUB LIMITED

BALANCE SHEET

AS AT 30 SEPTEMBER 2020

	Notes	2020 £	£	2019 £	£
Fixed assets					
Tangible assets	14	886,647		586,179	
Investments	15	-		2,104	
		<u>886,647</u>		<u>588,283</u>	
Current assets					
Debtors	16	259,145		174,001	
Cash at bank and in hand		1,003,505		394,708	
		<u>1,262,650</u>		<u>568,709</u>	
Creditors: amounts falling due within one year	17	<u>(174,402)</u>		<u>(127,280)</u>	
Net current assets		1,088,248		441,429	
Total assets less current liabilities		<u>1,974,895</u>		<u>1,029,712</u>	
Income funds					
Restricted funds	18	1,489,113		741,252	
Unrestricted funds		485,782		288,460	
		<u>1,974,895</u>		<u>1,029,712</u>	

The financial statements were approved by the Trustees on 27 July 2021



E P Atkinson F.C.A
Trustee

Company Registration No. 04905398

WARRINGTON YOUTH CLUB LIMITED

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 30 SEPTEMBER 2020

	Notes	2020 £	£	2019 £	£
Cash flows from operating activities					
Cash generated from operations	23		913,554		60,973
Investing activities					
Purchase of tangible fixed assets		(307,569)		(80,505)	
Proceeds on disposal of investments		2,104		-	
Investment income received		708		619	
Net cash used in investing activities			(304,757)		(79,886)
Net cash used in financing activities			-		-
Net increase/(decrease) in cash and cash equivalents			608,797		(18,913)
Cash and cash equivalents at beginning of year			394,708		413,621
Cash and cash equivalents at end of year			<u>1,003,505</u>		<u>394,708</u>

WARRINGTON YOUTH CLUB LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 SEPTEMBER 2020

1 Accounting policies

Charity Information

Warrington Youth Club Limited is a private company limited by guarantee incorporated in England and Wales and a registered charity in England and Wales. The registered office is Peace Centre, Peace Drive, Warrington, Cheshire, WA5 1HQ .

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

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

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

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

1.3 Charitable funds

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

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

1.4 Income

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

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

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

Donated services and facilities are recognised as income when the charity has control over the item, any conditions associated with the item have been met, the receipt of the economic benefit from the use by the charity of the item is probable and the economic benefit can be measured reliably.

On receipt, donated services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would be willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

WARRINGTON YOUTH CLUB LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2020

1 Accounting policies

(Continued)

The accrual model has been adopted to recognise government grants in the year and are measured at the fair value of the asset received or receivable. Where a grant becomes repayable it is recognised as a liability when the repayment meets the definition of a liability.

Grant income in the year of £64,155 is in relation to the Coronavirus Job Retention Scheme, all conditions attached to the grant have been met.

1.5 Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to the 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.

Expenditure on charitable activities includes the costs incurred by the charity to enable it to fulfil its core operations.

Other expenditure represents those items not falling into any other heading.

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

1.6 Tangible fixed assets

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

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

Plant and machinery	15% per annum on cost
Fixtures and fittings	20% per annum on cost
Motor vehicles	20% per annum on a reducing balance basis
Assets under construction	Nil

Assets in the course of construction are not depreciated and are in respect of costs for the Warrington Youth Zone Project.

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

1.8 Impairment of fixed assets

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

WARRINGTON YOUTH CLUB LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2020

1 Accounting policies

(Continued)

1.9 Cash and cash equivalents

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

1.10 Financial instruments

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

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

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

Basic financial assets

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

Other financial assets

Other financial assets, including investments in equity instruments which are not subsidiaries, associates or joint ventures, are initially measured at fair value, which is normally the transaction price. Such assets are subsequently carried at fair value and the changes in fair value are recognised in net income/(expenditure), except that investments in equity instruments that are not publicly traded and whose fair values cannot be measured reliably are measured at cost less impairment.

Impairment of financial assets

Financial assets, other than those held at fair value through income and expenditure, are assessed for indicators of impairment at each reporting date. Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected.

If an asset is impaired, the impairment loss is the difference between the carrying amount and the present value of the estimated cash flows discounted at the asset's original effective interest rate. The impairment loss is recognised in net income/(expenditure) for the year.

Derecognition of financial assets

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the charity transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

WARRINGTON YOUTH CLUB LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2020

1 Accounting policies

(Continued)

Basic financial liabilities

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

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

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

Derecognition of financial liabilities

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

1.11 Employee benefits

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

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

1.12 Retirement benefits

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

2 Critical accounting estimates and judgements

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

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

WARRINGTON YOUTH CLUB LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2020

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2020 £	2020 £	2020 £	2019 £	2019 £	2019 £
Donations and gifts	40,603	895,769	936,372	452,058	162,819	614,877
Donated goods and services	84,498	-	84,498	33,197	-	33,197
	<u>40,603</u>	<u>895,769</u>	<u>936,372</u>	<u>452,058</u>	<u>162,819</u>	<u>614,877</u>
Donations and gifts						
Youth Zone Capital Project	-	300,008	300,008	-	125,000	125,000
Other charitable purposes	40,603	595,761	636,364	452,058	37,819	489,877
	<u>40,603</u>	<u>895,769</u>	<u>936,372</u>	<u>452,058</u>	<u>162,819</u>	<u>614,877</u>

4 Charitable activities

	Youth work 2020 £	Youth work 2019 £
Income from charitable activities	888,784	721,216
	<u>888,784</u>	<u>721,216</u>
Analysis by fund		
Unrestricted funds	678,575	49,047
Restricted funds	210,209	672,169
	<u>888,784</u>	<u>721,216</u>
Income	£	£
Fitness Suite / Gym	46,927	9,344
Youth Club	67,819	-
Buddy Up	56,948	42,587
Holiday Club	44,645	20,377
Project Metaphor	10,017	-
Emotional Health & Wellbeing	33,000	-
Mentoring	52,625	41,547
NCS	331,451	503,080
Outreach	23,304	17,009
New Leaf	838	36,797
Girls Group	-	16,486
Healthy Communities	-	16,653

WARRINGTON YOUTH CLUB LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2020

4	Charitable activities	(Continued)	
	Other	221,210	17,336
		<u>888,784</u>	<u>721,216</u>

Other includes NHS Holiday Club income of £209,695 which is derived from the Youth Club supporting and offering childcare for NHS staff during the pandemic.

Including the following grants and awards	£	£
Active Cheshire	812	-
Austin & Hope Pilkington Trust	5,000	-
Ala Green Charitable Trust	-	4,167
BBC Children In Need	64,208	46,191
Big Lottery	-	4,810
Cheshire Community Foundation	43,175	31,827
Clarion Futures	4,120	-
Derwent Capital	10,000	-
DWF Foundation	1,650	-
Ecorys	-	6,885
Edward Gostling Foundation	9,170	-
Football Foundation	300	2,100
Garfield Weston	-	12,500
Heinz, Anna & Carol Kroch Foundation	-	3,440
Latchford Big Local	-	7,400
Masonic Charitable Foundation	2,579	-
Morrisons Foundation	-	3,205
National Lottery Community Fund	60,266	3,312
Nationwide Community Grants	20,919	-
NCS	42,050	30,317
Project Prop (Cheshire Crimebeat)	-	2,500
Robert McAlpine	-	2,500
Steve Morgan Foundation	26,404	-
StreetGames	5,650	2,800
Warrington Borough Council	6,112	1,326
Youth Endowment Fund	3,538	-
	<u>305,973</u>	<u>165,280</u>

5 Other trading activities

	Unrestricted funds	Unrestricted funds
	2020	2019
	£	£
Fundraising events	<u>8,270</u>	<u>67,897</u>

WARRINGTON YOUTH CLUB LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2020

6 Investments

	Unrestricted funds	Unrestricted funds
	2020 £	2019 £
Deposit account interest	708	619

7 Other income

	Unrestricted funds	Unrestricted funds
	2020 £	2019 £
Other income	64,937	1,075

Other income includes income of £64,155 received from the Government's Job Retention Scheme in response to Covid-19.

8 Raising funds

	Unrestricted funds	Unrestricted funds
	2020 £	2019 £
<u>Fundraising and publicity</u>		
Other fundraising costs	2,042	3,141
Staff costs	32,638	41,997
Fundraising and publicity	34,680	45,138
	34,680	45,138

WARRINGTON YOUTH CLUB LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2020

9 Charitable activities

	2020 £	2019 £
Staff costs	623,379	743,899
Other costs	37,173	80,977
Advertising and stationery	18,216	11,851
Bad debt provision	(17,959)	38,253
Insurance	8,241	7,586
Office costs	16,860	9,191
Repairs and maintenance	1,432	4,162
Rent	116,739	210,545
Telephone	10,384	8,309
Training and consultancy	8,337	13,532
Travel costs	14,909	53,447
Sundry costs	21,491	16,116
Hospitality	4,959	3,505
	<u>864,161</u>	<u>1,201,373</u>
Share of support costs (see note 10)	136,965	95,587
Share of governance costs (see note 10)	2,580	2,050
	<u>1,003,706</u>	<u>1,299,010</u>
Analysis by fund		
Unrestricted funds	655,223	540,098
Restricted funds	348,483	758,912
	<u>1,003,706</u>	<u>1,299,010</u>

WARRINGTON YOUTH CLUB LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2020

10 Support costs

	Support costs £	Governance costs £	2020 £	Support costs £	Governance costs £	2019 £
Staff costs	112,783	-	112,783	60,433	-	60,433
Depreciation	7,101	-	7,101	13,926	-	13,926
Bank charges	1,871	-	1,871	2,011	-	2,011
Legal & professional	1,541	-	1,541	2,108	-	2,108
Accountancy	13,669	-	13,669	17,109	-	17,109
Audit fees	-	2,580	2,580	-	2,050	2,050
	<u>136,965</u>	<u>2,580</u>	<u>139,545</u>	<u>95,587</u>	<u>2,050</u>	<u>97,637</u>
Analysed between Charitable activities	<u>136,965</u>	<u>2,580</u>	<u>139,545</u>	<u>95,587</u>	<u>2,050</u>	<u>97,637</u>

Governance costs includes payments to the auditors of £2,580 (2019- £2,050) for audit fees.

Both support and governance costs have been reallocated to charitable activities.

11 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year. None of the trustees were reimbursed travelling expenses during the year (2019: £nil).

12 Employees

The average monthly number of employees during the year was:

	2020 Number	2019 Number
Management & finance	6	4
Fundraising	2	2
Youth workers	37	58
Total	<u>45</u>	<u>64</u>
Employment costs	2020 £	2019 £
Wages and salaries	705,107	781,819
Social security costs	49,909	52,467
Other pension costs	13,784	12,043
	<u>768,800</u>	<u>846,329</u>

WARRINGTON YOUTH CLUB LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2020

12 Employees

(Continued)

The number of employees whose annual remuneration was £60,000 or more were:

	2020 Number	2019 Number
£60,000 to £70,000	1	-

13 Retirement benefit schemes

Defined contribution schemes

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

The charge to profit or loss in respect of defined contribution schemes was £13,784 (2019 - £12,043).

14 Tangible fixed assets

	Assets under construction £	Plant and machinery £	Fixtures and fittings £	Motor vehicles £	Total £
Cost					
At 1 October 2019	549,449	55,710	29,452	62,302	696,913
Additions	301,855	-	5,714	-	307,569
At 30 September 2020	851,304	55,710	35,166	62,302	1,004,482
Depreciation and impairment					
At 1 October 2019	-	55,710	26,125	28,899	110,734
Depreciation charged in the year	-	-	1,016	6,085	7,101
At 30 September 2020	-	55,710	27,141	34,984	117,835
Carrying amount					
At 30 September 2020	851,304	-	8,025	27,318	886,647
At 30 September 2019	549,449	-	3,327	33,403	586,179

WARRINGTON YOUTH CLUB LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2020

15 Fixed asset investments

	Listed investments £	Cash in portfolio	Total £
Cost or valuation			
At 1 October 2019	1,551	553	2,104
Disposals	(1,551)	(553)	(2,104)
At 30 September 2020	-	-	-
Carrying amount			
At 30 September 2020	-	-	-
At 30 September 2019	1,551	553	2,104

16 Debtors

	2020 £	2019 £
Amounts falling due within one year:		
Trade debtors	124,796	90,548
Other debtors	5,009	-
Prepayments and accrued income	129,340	83,453
	259,145	174,001

Included within prepayments and accrued income is accrued income of £101,235 (2019: £58,698)

17 Creditors: amounts falling due within one year

	2020 £	2019 £
Other taxation and social security	14,596	-
Trade creditors	42,111	86,405
Other creditors	3,925	464
Accruals and deferred income	113,770	40,411
	174,402	127,280

Included within accruals and deferred income is deferred income of £110,628 (2019: £17,446) which comprises of grants received in respect of later accounting periods.

The balance brought forward of £17,446 was released to the Statement of Financial Activities in the year.

WARRINGTON YOUTH CLUB LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2020

18 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 October 2018	Movement in funds			Transfers	Balance at 1 October 2019	Movement in funds			Transfers	Balance at 30 September 2020
	£	Income	Expenditure	£	£	£	Income	Expenditure	£	£	£
Buddy Up	14,660	42,586	(39,095)	-	-	18,151	56,948	(41,391)	(18,151)	-	15,557
Young Men's Health Group	21,281	-	-	(21,281)	-	-	-	(4,233)	4,233	-	-
National Citizens Service	-	503,080	(482,136)	(20,944)	-	-	-	-	-	-	-
Loud and Clear	8,198	3,200	(5,394)	(6,004)	-	-	-	-	-	-	-
Core Mentoring Programme	70,710	41,547	(103,793)	-	-	8,464	77,981	(74,786)	(8,464)	-	-
Youth Zone Capital Project	499,709	125,000	(343)	50,000	674,366	31,250	300,008	(300)	-	974,074	-
Emotional Health & Wellbeing	-	31,250	-	-	-	-	33,000	(27,488)	-	36,762	-
New Leaf	-	36,797	(40,510)	3,713	-	-	838	(2,474)	1,636	-	-
Outreach	-	17,009	(7,988)	-	9,021	-	23,304	(13,751)	(9,021)	9,553	-
Able to Manage	-	7,400	(17,148)	9,748	-	-	-	-	-	-	-
Careers & Enterprise	-	1,023	(5,824)	4,801	-	-	-	(1,756)	1,756	-	-
Christmas Meal	-	3,370	(2,798)	(572)	-	-	908	(3,390)	2,482	-	-
Development Group	-	-	(245)	245	-	-	(206)	(738)	944	-	-
E3 Sports Leaders	-	6,073	-	(6,073)	-	-	-	-	-	-	-
Get a Job	-	-	(20,967)	20,967	-	-	-	(723)	723	-	-
Healthy Communities	-	16,653	(22,789)	6,136	-	-	-	-	-	-	-
Inspiring Futures	-	-	(6,445)	6,445	-	-	-	-	-	-	-
LIBOR (£1,077) Immortal Dreams (£25)	-	-	(1,102)	1,102	-	-	-	-	-	-	-
Supporting Victims	-	-	(2,321)	2,321	-	-	-	-	-	-	-
Onside Support	-	-	(14)	14	-	-	-	(54)	54	-	-
Holiday Club - Aspire	-	-	-	-	-	-	30,883	(27,393)	-	3,490	-
Making Change (PDP)	-	-	-	-	-	-	-	(2,213)	2,213	-	-
Mentoring - intergenerational	-	-	-	-	-	-	-	(2,584)	2,584	-	-
Project metaphor	-	-	-	-	-	-	10,017	(2,133)	-	7,884	-
UBS	-	-	-	-	-	-	-	(9,377)	9,377	-	-

WARRINGTON YOUTH CLUB LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2020

18	Restricted funds							(Continued)
	YouthWatch	-	-	-	-	1,235	(110)	-
	YZYO	-	-	-	-	570,612	(133,139)	-
	Snowcamp	-	-	-	-	450	(450)	-
		614,558	834,988	(758,912)	50,618	741,252	1,105,978	(9,634)
							(348,483)	1,489,113

Transfers between funds

Transfers between funds in the year have been made either to ensure there is no deficit on the restricted fund balance at the year-end or to transfer additional costs from the unrestricted funds.

WARRINGTON YOUTH CLUB LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2020

18 Restricted funds

(Continued)

Buddy Up: is a befriending programme for disabled children and young people, matching them with 'Buddies', young volunteers, who support the child or young person to access a range of social opportunities, leading to increased confidence and self-esteem.

Young Men's Health Group: is a personal development programme designed and developed with and for young men to provide a space for them to explore a range of issues which can affect them on their journey to adulthood. Topics include, emotional health and wellbeing, personal hygiene and positive relationships.

Core Mentoring: the programme provides children and young people aged 7 – 15 with a volunteer adult mentor to support them with a range of issues they may be facing on their transition to adulthood.

Youth Zone Capital: The Youth Zone is currently under construction and the funding for the capital build is included as a restricted income stream.

Emotional Health and Wellbeing: this is a programme that supports children and young people who are facing challenges with their mental health; we provide a range of support including one to one support, group sessions and counselling.

New Leaf: is a funding stream which supports the delivery of a programme to support disabled and vulnerable young people to live more independently with the promotion of a wide range of practical skills.

Outreach: this is a programme which involves Youth Workers engaging with children and young people on the streets and in communities: the aim is to divert them from behaviour which could result in less positive outcomes and promote the opportunities available through the Youth Club.

Careers and Enterprise is a fund that supported the delivery of Enterprise and Employability Programmes with children and young people who are not in education, employment or training to support them with developing skills, knowledge and experience designed to increase their level of employability.

Christmas Meal: this is an annual event which is organised for over 200 people from vulnerable families across Warrington; families receive a full Christmas meal, gifts for the children and each family receive a hamper of food for the festive period.

Development Group: this is a group of young people who work with the staff team to develop the Youth Zone. They are fully engaged in the development of the logo, the theme of the room's promotion of the offer for young people.

Get a Job: is one of the employability programmes the WYC team have delivered to young people across Warrington to support them with securing a place in college, a training course or in employment.

OnSide Support: relates to funding that is provided to Warrington Youth Club from OnSide-led fundraising events and activities.

Aspire: this is a holiday club for disabled children and young people delivered through a contract with Warrington Borough Council and a range of funding from Grants and Trusts, it is based in the Special Educational Needs school in Warrington.

WARRINGTON YOUTH CLUB LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2020

18 Restricted funds

(Continued)

Making Changes: this is an LGBTQ+ personal development and social action programme funded by "twill2019". Due to Covid restrictions, and in agreement with CCF, the programme has been put on hold until the next financial year.

Mentoring Intergenerational: this programme is a unique mentoring programme that develops a collaboration between young people and older people based on skill sharing: young people educate older people on using technology and new media, whilst older people show young people some of the 'lost skills' such as knitting, wiring plugs and baking.

Project Metaphor: This is a Science, Technology, Engineering and Mathematics (STEM) programme aimed at encouraging children and young people to take part in a range of experiments.

UBS: Funding was provided to Warrington Youth Club from UBS Bank via OnSide who secured funding from them to support a range of employability programmes.

Youth Watch: is a programme which was delivered in partnership with Health Watch Warrington to support children and young people to provide feedback on their experience of the Health Care sector.

Youth Zone Year Zero (YZY0): This is where donors request monies to be spent towards the Youth Zone, including pre-opening costs. The costs are those associated with the work associated with the planning of the Youth Zone and include the salary costs of the Chief Executive and the Major Patron Relationship Manager. Once the Youth Zone is opened, these monies will be transferred to unrestricted funds.

Snow Camp: this is a partnership which was brokered by OnSide to allow young people from across the network to learn how to ski and progress to teaching other people to ski and snowboard.

WARRINGTON YOUTH CLUB LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2020

19 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2020	2020	2020	2019	2019	2019
	£	£	£	£	£	£
Fund balances at 30 September 2020 are represented by:						
Tangible assets	35,343	851,304	886,647	36,729	549,450	586,179
Investments	-	-	-	2,104	-	2,104
Current assets/ (liabilities)	450,439	637,809	1,088,248	249,627	191,802	441,429
	<u>485,782</u>	<u>1,489,113</u>	<u>1,974,895</u>	<u>288,460</u>	<u>741,252</u>	<u>1,029,712</u>

20 Operating lease commitments

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

	2020	2019
	£	£
Within one year	25,000	25,000
Between two and five years	12,500	37,500
	<u>37,500</u>	<u>62,500</u>

21 Related party transactions

Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2020	2019
	£	£
Aggregate compensation	<u>197,148</u>	<u>132,343</u>

The key management personnel, which were revised during the year, comprise of the Chief Executive Officer, Head of Targeted Programs, Inclusion Coordinator, Grants & Trusts Manager and Business Admin Manager.

Other transactions

During the year Warrington Youth Club recognised grant income of £43,175 (2019: £31,827) from Cheshire Community Foundation. T.D Briggs, a director, is the president of the Cheshire Community Foundation.

There were no other related party transactions in the year.

WARRINGTON YOUTH CLUB LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2020

22 Legal status of the charity

Warrington Youth Club Limited is a company limited by guarantee and has no share capital. The liability of the members is limited to a sum not exceeding £10 in the event of the charity being wound up.

23 Cash generated from operations	2020 £	2019 £
Surplus for the year	945,183	94,733
Adjustments for:		
Investment income recognised in statement of financial activities	(708)	(619)
Depreciation and impairment of tangible fixed assets	7,101	13,926
Movements in working capital:		
(Increase)/decrease in debtors	(85,144)	45,386
Increase/(decrease) in creditors	47,122	(92,453)
Cash generated from operations	913,554	60,973

24 Analysis of changes in net funds

The charity had no debt during the year.