

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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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.

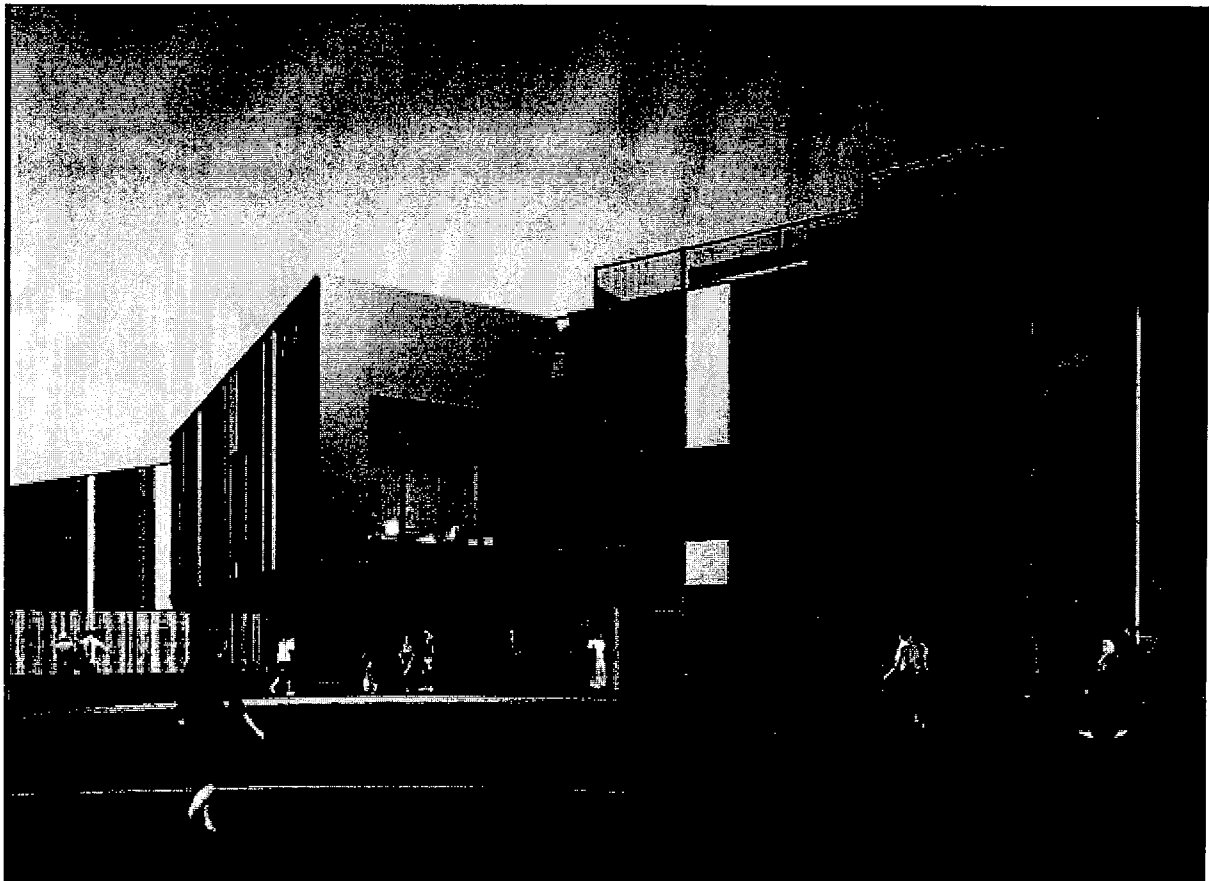
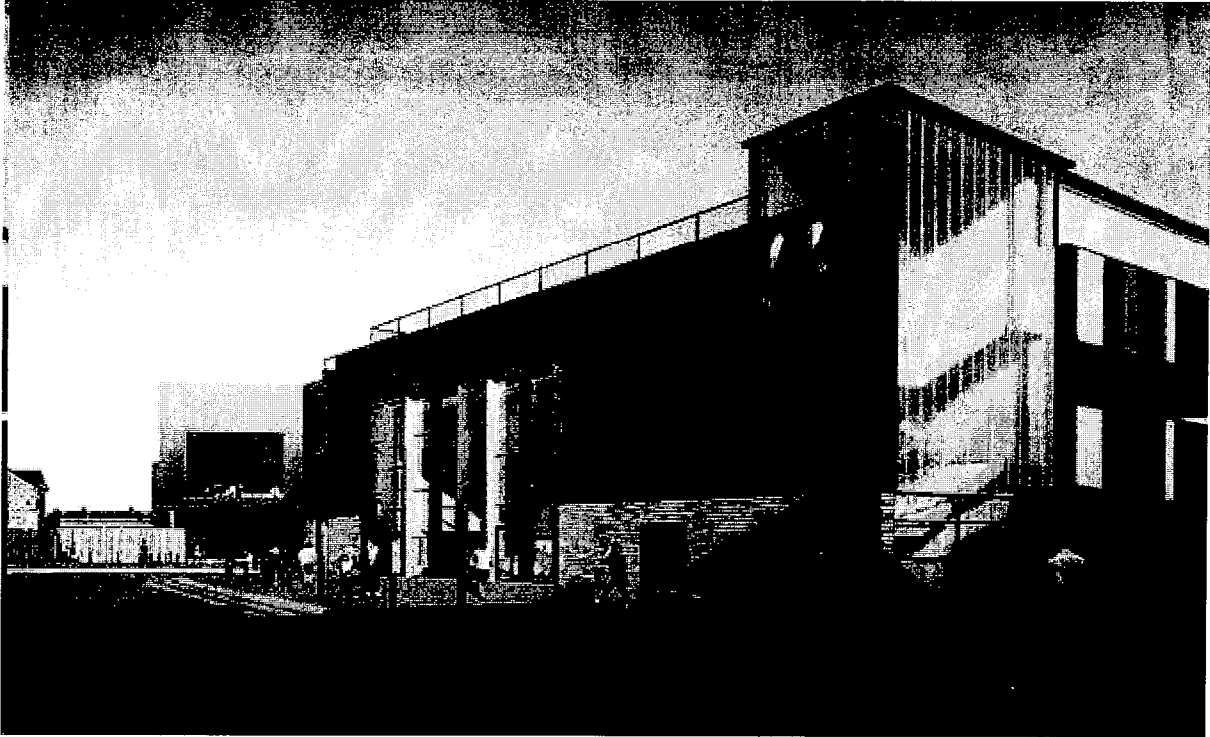
The WYC team who are always so focused on ensuring the very best outcomes for children and young people really demonstrated team spirit and flexibility throughout the pandemic. We were forced to close the Gym, Youth Club and all our face-to-face services for children and young people towards the end 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

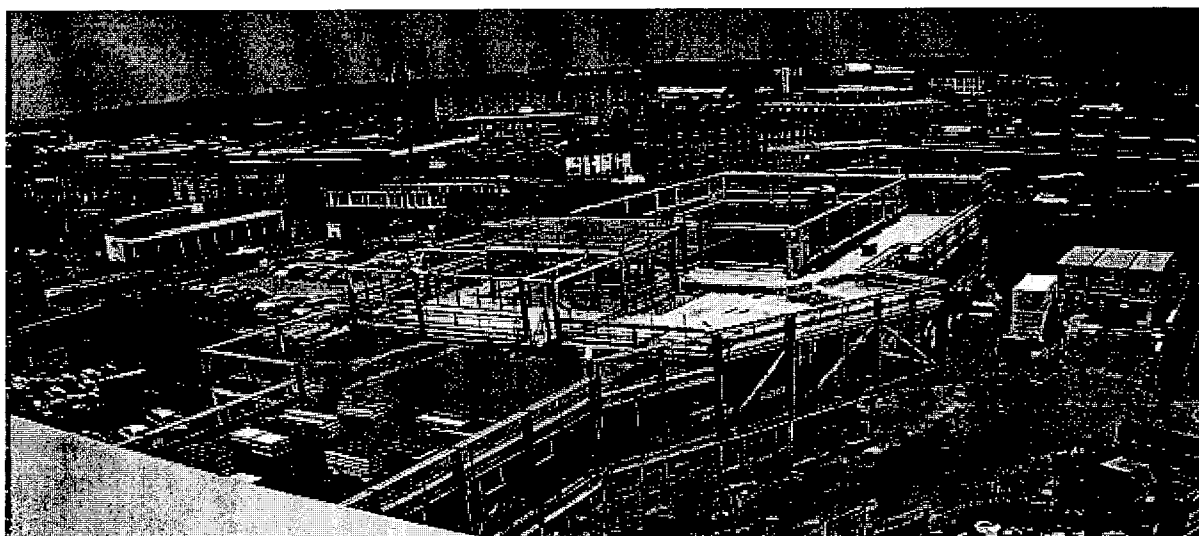
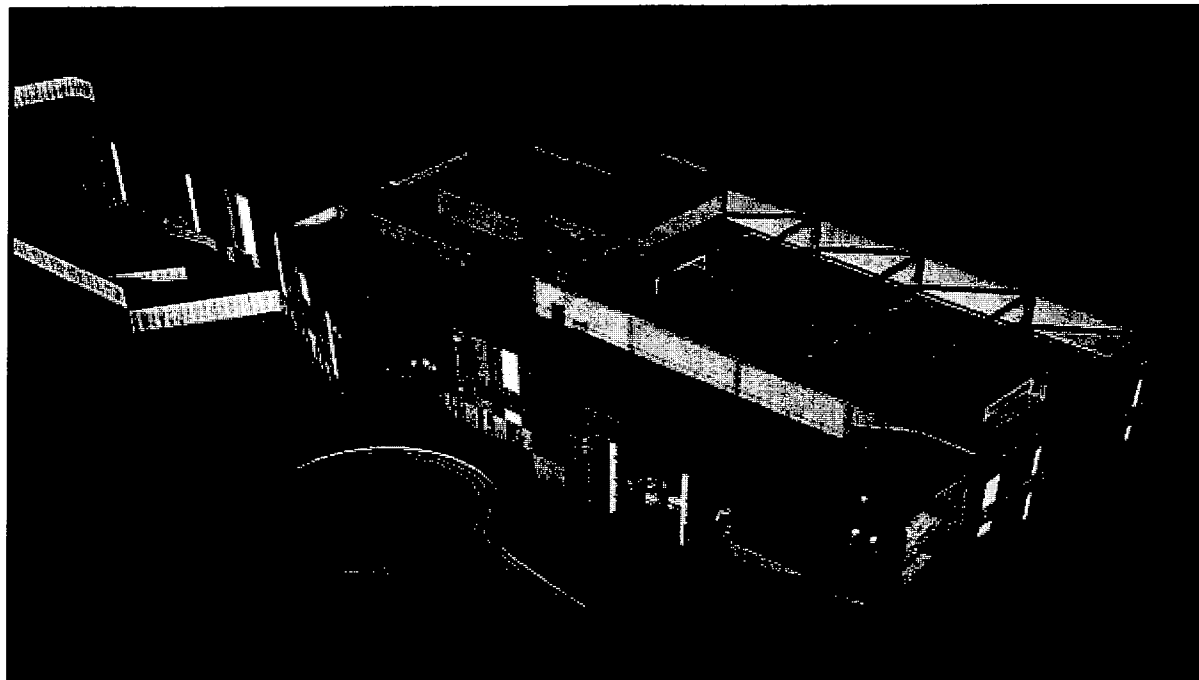
FOR THE YEAR ENDED 30 SEPTEMBER 2020



WARRINGTON YOUTH CLUB LIMITED

CHIEF EXECUTIVE'S STATEMENT

FOR THE YEAR ENDED 30 SEPTEMBER 2020



A handwritten signature in black ink, appearing to read 'D. 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)

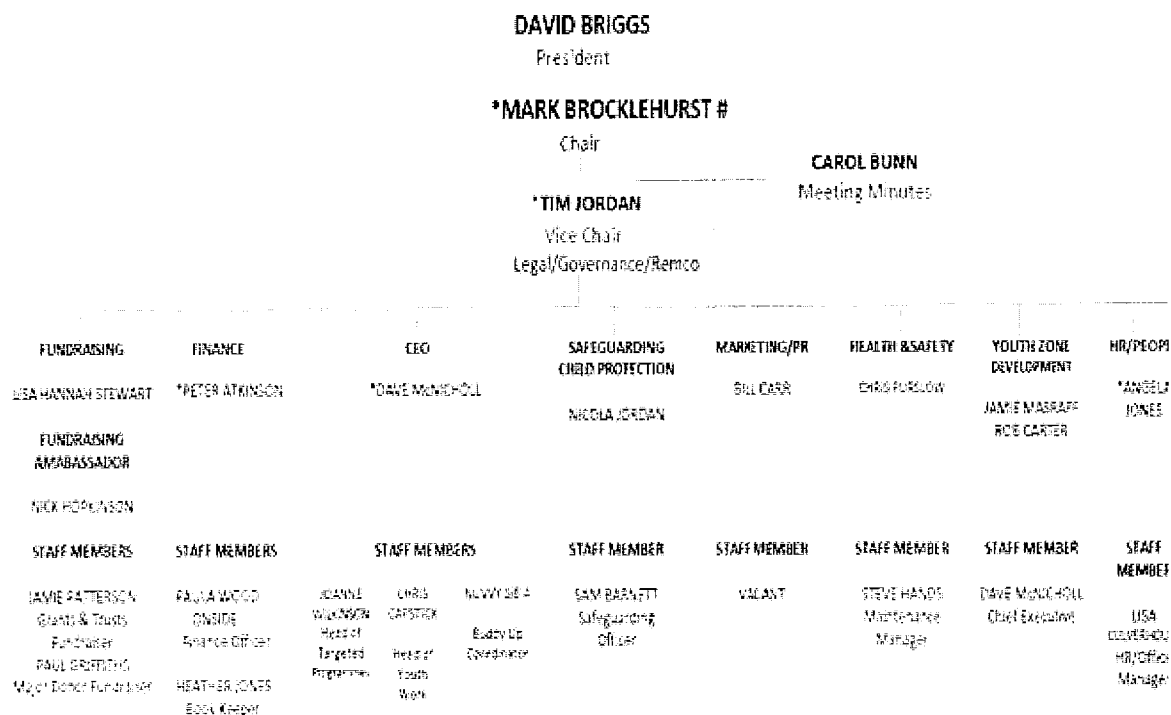
FOR THE YEAR ENDED 30 SEPTEMBER 2020

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
.....

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.

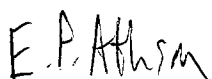
WARRINGTON YOUTH CLUB LIMITED

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	8,270	67,897

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	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	77,981	(74,786)	(8,464)	3,195	
Youth Zone Capital Project	499,709	125,000	(343)	50,000	674,366	300,008	300,008	(300)	-	974,074	
Emotional Health & Wellbeing	-	31,250	-	-	31,250	33,000	33,000	(27,488)	-	36,762	
New Leaf	-	36,797	(40,510)	3,713	-	838	838	(2,474)	1,636	-	
Outreach	-	17,009	(7,988)	-	9,021	23,304	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	908	(3,390)	2,482	-	
Development Group	-	-	(245)	245	-	(206)	(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	30,883	(27,393)	-	3,490	
Making Change (PDP)	-	-	-	-	-	-	-	(2,213)	2,213	-	
Mentoring - intergenerational	-	-	-	-	-	-	-	(2,584)	2,584	-	
Project metaphor	-	-	-	-	-	10,017	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 2020 £	Restricted funds 2020 £	Total 2020 £	Unrestricted funds 2019 £	Restricted funds 2019 £	Total 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.