

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

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<b>Trustees</b>	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)
<b>Charity number</b>	1101086	
<b>Company number</b>	04905398	
<b>Registered office</b>	Warrington Youth Zone Dallam Lane Warrington Cheshire WA2 7NG	
<b>Auditor</b>	Volsey & Co LLP 8 Winmarleigh Street Warrington Cheshire WA1 1JW	
<b>Bankers</b>	Barclays 23-25 Golden Square Warrington Cheshire WA1 1TW	

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# **WARRINGTON YOUTH ZONE LIMITED**

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# **WARRINGTON YOUTH ZONE LIMITED**

## **CHIEF EXECUTIVE'S STATEMENT**

***FOR THE YEAR ENDED 31 MARCH 2023***

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**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***

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Warrington Youth Zone was the 14<sup>th</sup> 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**

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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***

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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

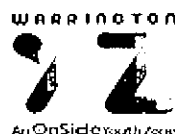
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This place is amazing! They are all about the children's wellbeing and bringing the best out them - not to mention the amount of staff on-hand to help with the sessions!

**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***

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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

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### **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

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**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**

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#### **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***

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### **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

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### 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

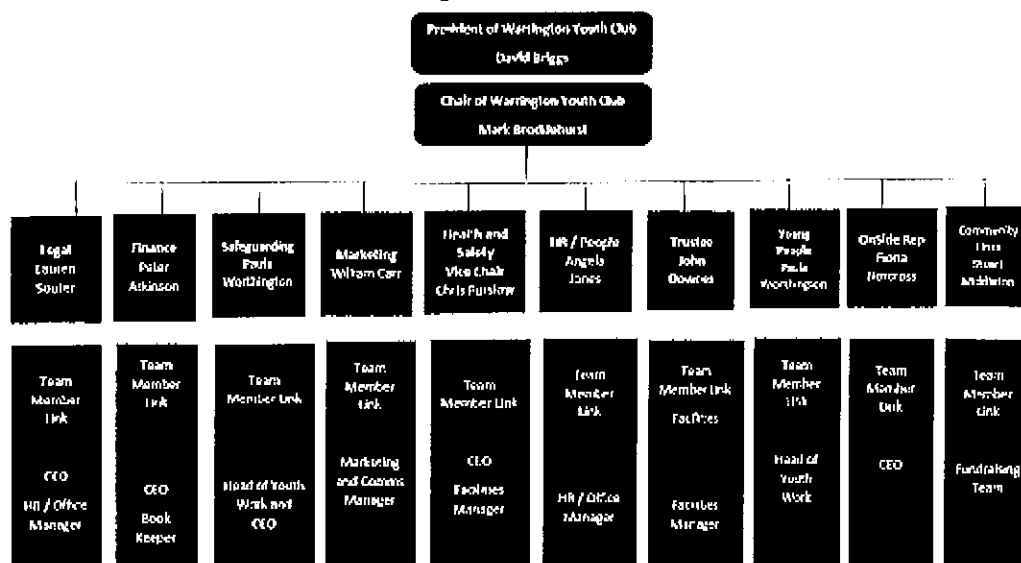
## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

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

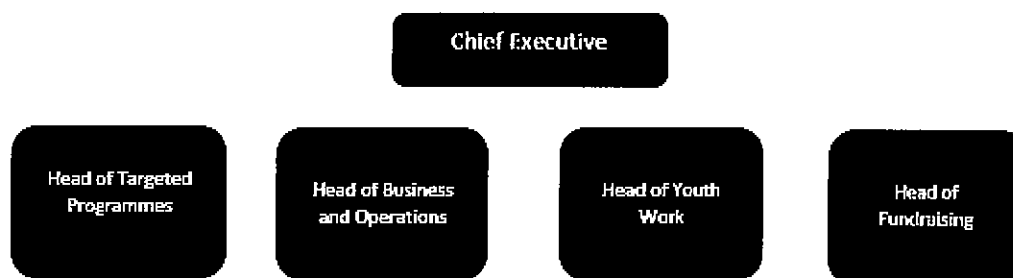
## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2023**

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### 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***

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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

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#### 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**

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#### **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**

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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**

29 January 2024

**Chartered Accountants**  
**Statutory Auditor**

**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 £
<b>Income and endowments from:</b>					
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
<b>Total Income</b>		<b>1,680,745</b>	<b>715,748</b>	<b>2,396,493</b>	<b>8,894,864</b>
<b>Expenditure on:</b>					
Raising funds	8	125,675	-	125,675	88,589
Charitable activities	9	1,479,366	539,344	2,018,710	1,781,422
<b>Total resources expended</b>		<b>1,605,041</b>	<b>539,344</b>	<b>2,144,385</b>	<b>1,870,011</b>
<b>Net Income/(expenditure)</b>		<b>75,704</b>	<b>176,404</b>	<b>252,108</b>	<b>7,024,853</b>
Gross transfers between funds	18	1,431,136	(1,431,136)	-	-
<b>Net movement in funds</b>		<b>1,506,840</b>	<b>(1,254,732)</b>	<b>252,108</b>	<b>7,024,853</b>
Fund balances at 1 April 2022		560,314	8,439,434	8,999,748	1,974,895
<b>Fund balances at 31 March 2023</b>		<b>2,067,154</b>	<b>7,184,702</b>	<b>9,251,856</b>	<b>8,999,748</b>

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			
<b><u>Income and endowments from:</u></b>				
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
<b>Total Income</b>		<b>1,207,810</b>	<b>7,687,054</b>	<b>8,894,864</b>
<b><u>Expenditure on:</u></b>				
Raising funds	8	88,589	-	88,589
Charitable activities	9	822,420	959,002	1,781,422
<b>Total resources expended</b>		<b>911,009</b>	<b>959,002</b>	<b>1,870,011</b>
<b>Net income/(expenditure)</b>		<b>296,801</b>	<b>6,728,052</b>	<b>7,024,853</b>
Gross transfers between funds	18	(222,269)	222,269	-
<b>Net movement in funds</b>		<b>74,532</b>	<b>6,950,321</b>	<b>7,024,853</b>
Fund balances at 1 October 2020		485,782	1,489,113	1,974,895
<b>Fund balances at 31 March 2022</b>		<b>560,314</b>	<b>8,439,434</b>	<b>8,999,748</b>

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.

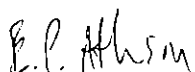
# WARRINGTON YOUTH ZONE LIMITED

## BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
<b>Fixed assets</b>					
Tangible assets	15		6,805,014		6,670,547
<b>Current assets</b>					
Debtors	16	224,948		154,089	
Cash at bank and in hand		2,697,360		2,502,370	
		2,922,308		2,656,459	
<b>Creditors: amounts falling due within one year</b>	17	(475,466)		(327,258)	
Net current assets			2,446,842		2,329,201
<b>Total assets less current liabilities</b>			9,251,856		8,999,748
<b>Income funds</b>					
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 £	£
<b>Cash flows from operating activities</b>					
Cash generated from operations	23		406,772		7,282,572
<b>Investing activities</b>					
Purchase of tangible fixed assets		(240,198)		(5,794,760)	
Investment income received		28,416		11,053	
<b>Net cash used in investing activities</b>			(211,782)		(5,783,707)
<b>Net cash used in financing activities</b>			-		-
<b>Net increase in cash and cash equivalents</b>			194,990		1,498,865
Cash and cash equivalents at beginning of year			2,502,370		1,003,505
<b>Cash and cash equivalents at end of year</b>			<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**

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### **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

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#### 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

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### 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	571,376	80,000	651,376	79,947	1,282,174	1,362,121
Other	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
	<hr/>	<hr/>
Fundraising and publicity	125,675	88,589
	<hr/>	<hr/>
	125,675	88,589
	<hr/>	<hr/>

### 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	-
	<hr/>	<hr/>
	1,590,949	1,557,815
	<hr/>	<hr/>
Share of support costs (see note 10)	423,261	220,857
Share of governance costs (see note 10)	4,500	2,750
	<hr/>	<hr/>
	2,018,710	1,781,422
	<hr/>	<hr/>
<b>Analysis by fund</b>		
Unrestricted funds	1,479,366	822,420
Restricted funds	539,344	959,002
	<hr/>	<hr/>
	2,018,710	1,781,422
	<hr/>	<hr/>



# 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	77	41
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	26,497	22,725
	<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**

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### 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 £
	<b>Cost</b>							
	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
	<b>Depreciation and impairment</b>							
	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
	<b>Carrying amount</b>							
	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				Transfers	Balance at 1 April 2022	Movement in funds				Transfers	Balance at 31 March 2023
	£	Income	Expenditure	£	£			Income	Expenditure	£	£		£
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	<u>30,495</u>	<u>344,571</u>

# 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
<b>Cash generated from operations</b>	<b>406,772</b>	<b>7,282,572</b>

#### 24 Analysis of changes in net funds

The charity had no debt during the year.

