

Charity Registration No. 1101086

Company Registration No. 04905398 (England and Wales)

WARRINGTON



An **OnSide** Youth Zone

WARRINGTON YOUTH ZONE LIMITED
(A COMPANY LIMITED BY GUARANTEE)

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

“Transforming the lives of children and young people”



WARRINGTON YOUTH ZONE LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

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

WARRINGTON YOUTH ZONE LIMITED

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WARRINGTON YOUTH ZONE LIMITED

CHIEF EXECUTIVE'S STATEMENT

FOR THE YEAR ENDED 31 MARCH 2024

Warrington Youth Zone CEO, Dave McNicholl

A year of settling and consolidating.....



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

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

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

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

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

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

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

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



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

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



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

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

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FOR THE YEAR ENDED 31 MARCH 2024



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

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

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

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

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

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

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

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

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

Best Wishes

Dave McNicholl

Chief Executive

Dave McNicholl

Chief Executive

Dated: 30 July 2024

WARRINGTON YOUTH ZONE LIMITED

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

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

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

Objectives and activities

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

- Learning
- Choice
- Participation
- Diversity

Strategic report

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

Achievements and performance

Main activities undertaken:

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

Universal Play, Youth and Sports offer:

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

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

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

WARRINGTON YOUTH ZONE LIMITED

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

FOR THE YEAR ENDED 31 MARCH 2024

Targeted Offer:

Targeted Provision

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

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

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

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

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

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

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

WARRINGTON YOUTH ZONE LIMITED

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

FOR THE YEAR ENDED 31 MARCH 2024

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

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

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

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

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

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

Youth In Mind

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

Volunteers

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

WARRINGTON YOUTH ZONE LIMITED

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

FOR THE YEAR ENDED 31 MARCH 2024

Financial review

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

Reserves policy

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

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

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

Principal funding sources

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

Investment policy and objectives

The charity does not have any investment assets.

Risk management

The trustees have a risk management strategy which comprises:

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

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

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

WARRINGTON YOUTH ZONE LIMITED

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

FOR THE YEAR ENDED 31 MARCH 2024

Future plans

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

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

Structure, governance and management

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

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

The Company commenced its activities on 1 October 2003.

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

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

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

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

WARRINGTON YOUTH ZONE LIMITED

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

FOR THE YEAR ENDED 31 MARCH 2024

Related parties and co-operation with other organisations

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

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

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

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

WARRINGTON YOUTH ZONE LIMITED

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

FOR THE YEAR ENDED 31 MARCH 2024

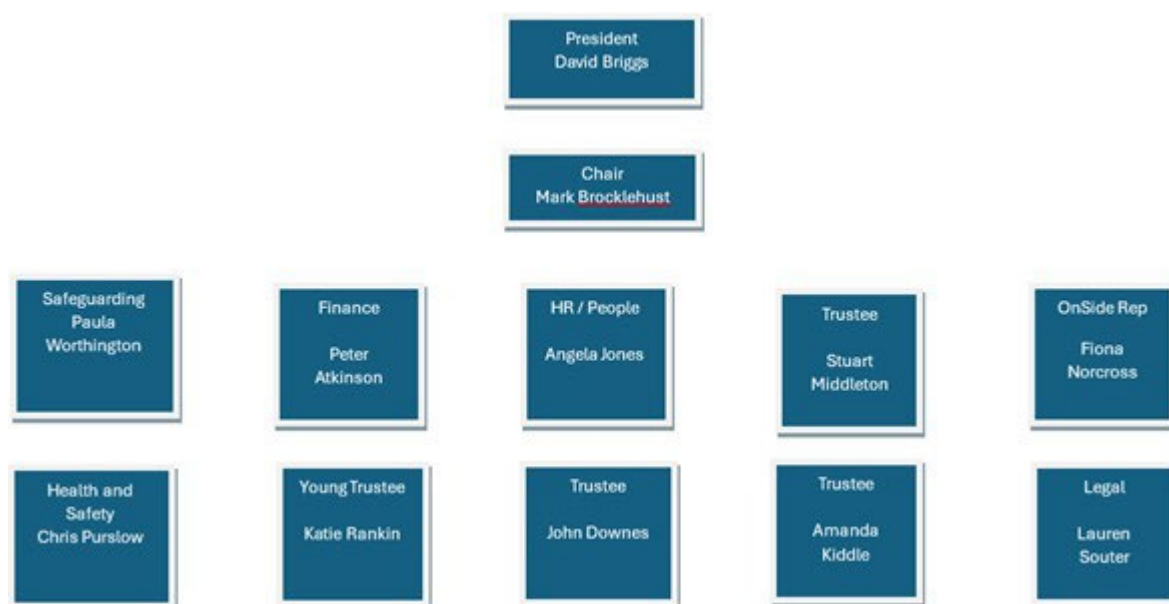
The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

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

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

Trustee structure

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



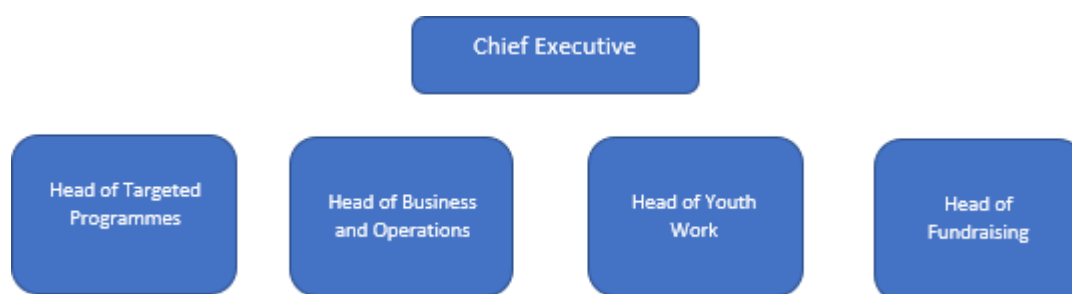
WARRINGTON YOUTH ZONE LIMITED

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

FOR THE YEAR ENDED 31 MARCH 2024

Leadership Team

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



Recruitment, induction and training of new trustees

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

Public benefit

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

Auditor

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

Disclosure of information to auditor

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

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

E. P. Atkinson

E P Atkinson F.C.A.

Trustee

Dated: 30 July 2024

WARRINGTON YOUTH ZONE LIMITED

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2024

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

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

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

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

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

WARRINGTON YOUTH ZONE LIMITED

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF WARRINGTON YOUTH ZONE LIMITED

Opinion

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

In our opinion, the financial statements:

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

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

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

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

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

We have nothing to report in this regard.

WARRINGTON YOUTH ZONE LIMITED

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF WARRINGTON YOUTH ZONE LIMITED

Opinions on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

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

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

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

Responsibilities of trustees

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

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

Auditor's responsibilities for the audit of the financial statements

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

WARRINGTON YOUTH ZONE LIMITED

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF WARRINGTON YOUTH ZONE LIMITED

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

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

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

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

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

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

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

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

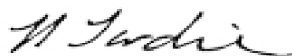
8 - We also challenge management assumptions with regard to accounting estimates.

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

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

Use of our report

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



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

Chartered Accountants
Statutory Auditor

30 July 2024
.....

8 Winmarleigh Street
Warrington
Cheshire
WA1 1JW

WARRINGTON YOUTH ZONE LIMITED

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

Current financial year

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

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

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

WARRINGTON YOUTH ZONE LIMITED

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

FOR THE YEAR ENDED 31 MARCH 2024

Prior financial year

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

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

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

WARRINGTON YOUTH ZONE LIMITED

BALANCE SHEET

AS AT 31 MARCH 2024

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

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

E. P. Atkinson

E P Atkinson F.C.A.
Trustee

Company registration number 04905398 (England and Wales)

WARRINGTON YOUTH ZONE LIMITED

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2024

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

WARRINGTON YOUTH ZONE LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

Charity information

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

1.1 Accounting convention

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

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

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

1.2 Going concern

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

1.3 Charitable funds

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

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

1.4 Income

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

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

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

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

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

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

WARRINGTON YOUTH ZONE LIMITED

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

1 Accounting policies

(Continued)

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

1.5 Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to the expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

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

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

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

1.6 Tangible fixed assets

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

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

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

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

1.7 Fixed asset investments

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

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

1.8 Impairment of fixed assets

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

WARRINGTON YOUTH ZONE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

1.9 Cash and cash equivalents

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

1.10 Financial instruments

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

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

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

Basic financial assets

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

Impairment of financial assets

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

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

Derecognition of financial assets

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

Basic financial liabilities

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

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

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

WARRINGTON YOUTH ZONE LIMITED

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

1 Accounting policies

(Continued)

Derecognition of financial liabilities

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

1.11 Employee benefits

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

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

1.12 Retirement benefits

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

2 Judgements and key sources of estimation uncertainty

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

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

Critical judgements

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

Key sources of estimation uncertainty

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

Depreciation

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

WARRINGTON YOUTH ZONE LIMITED

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

3 Income from donations and legacies

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

4 Charitable activities

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

WARRINGTON YOUTH ZONE LIMITED

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

4 Charitable activities (Continued)

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

Included in the above are the following grants and awards

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

5 Income from other trading activities

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

WARRINGTON YOUTH ZONE LIMITED

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

6 Income from investments

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

7 Other income

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

8 Expenditure on raising funds

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

WARRINGTON YOUTH ZONE LIMITED

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

9 Expenditure on charitable activities

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

10 Support costs allocated to activities

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

WARRINGTON YOUTH ZONE LIMITED

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

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

12 Trustees

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

13 Employees

The average monthly number of employees during the year was:

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

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

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

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

14 Retirement benefit schemes

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

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

WARRINGTON YOUTH ZONE LIMITED

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

15 Taxation

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

16 Other gains and losses

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

WARRINGTON YOUTH ZONE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

17 Tangible fixed assets

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

WARRINGTON YOUTH ZONE LIMITED

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

18 Fixed asset investments

| | | Other investments |
|--------------------------|--|----------------------|
| Cost or valuation | | |
| At 1 April 2023 | | - |
| Additions | | 100 |
| | | <hr/> |
| At 31 March 2024 | | 100 |
| | | <hr/> |
| Carrying amount | | |
| At 31 March 2024 | | 100 |
| | | <hr/> |
| At 31 March 2023 | | - |
| | | <hr/> |

| | Notes | 2024 £ | 2023 £ |
|-----------------------------|-------|-----------|-----------|
| Other investments comprise: | | | |
| Investments in subsidiaries | 27 | 100 | - |
| | | <hr/> | <hr/> |

19 Debtors

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

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

WARRINGTON YOUTH ZONE LIMITED

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

20 Creditors: amounts falling due within one year

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

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

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

WARRINGTON YOUTH ZONE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

21 Restricted funds

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

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

WARRINGTON YOUTH ZONE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

21 Restricted funds

(Continued)

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

WARRINGTON YOUTH ZONE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

21 Restricted funds

(Continued)

Transfers between funds

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

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

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

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

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

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

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

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

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

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

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

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

WARRINGTON YOUTH ZONE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

21 Restricted funds

(Continued)

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

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

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

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

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

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

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

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

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

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

WARRINGTON YOUTH ZONE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

21 Restricted funds

(Continued)

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

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

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

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

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

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

WARRINGTON YOUTH ZONE LIMITED

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

22 Unrestricted funds

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

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

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

23 Analysis of net assets between funds

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

WARRINGTON YOUTH ZONE LIMITED

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

24 Operating lease commitments

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

25 Capital commitments

Amounts contracted for but not provided in the financial statements:

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

26 Related party transactions

Remuneration of key management personnel

The remuneration of key management personnel is as follows.

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

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

Other transactions

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

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

There were no other related party transactions in the year.

WARRINGTON YOUTH ZONE LIMITED

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

27 Subsidiaries

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

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

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

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

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

28 Legal status of the charity

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

29 Analysis of changes in net funds

The charity had no material debt during the year.

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