

Charity Registration No. 1101086

Company Registration No. 04905398 (England and Wales)

WARRINGTON



An **OnSide** Youth Zone

WARRINGTON YOUTH ZONE LIMITED
(A COMPANY LIMITED BY GUARANTEE)

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

“Transforming the lives of children and young people”



WARRINGTON YOUTH ZONE LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

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

WARRINGTON YOUTH ZONE LIMITED

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WARRINGTON YOUTH ZONE LIMITED

CHIEF EXECUTIVE'S STATEMENT

FOR THE YEAR ENDED 31 MARCH 2025

Warrington Youth Zone CEO, Dave McNicholl

A year of growth and development.



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

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



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

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

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

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

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

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

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

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

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

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

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

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

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

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



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

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



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

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

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



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

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

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

Best Wishes
Dave McNicholl
Chief Executive



Dave McNicholl

Chief Executive

Dated: 19 August 2025

WARRINGTON YOUTH ZONE LIMITED

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

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

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

Objectives and activities

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

- Learning
- Choice
- Participation
- Diversity

Strategic report

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

Achievements and performance

Main activities undertaken:

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

Universal Play, Youth and Sports offer:

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

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

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

WARRINGTON YOUTH ZONE LIMITED

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

FOR THE YEAR ENDED 31 MARCH 2025

Targeted Offer:

Targeted Provision

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

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

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

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

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

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

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

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

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

WARRINGTON YOUTH ZONE LIMITED

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

FOR THE YEAR ENDED 31 MARCH 2025

Financial review

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

Reserves policy

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

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

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

Principal funding sources

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

Investment policy and objectives

The charity does not have any investment assets.

Risk management

The trustees have a risk management strategy which comprises:

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

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

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

WARRINGTON YOUTH ZONE LIMITED

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

FOR THE YEAR ENDED 31 MARCH 2025

Future plans

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

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

Structure, governance and management

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

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

The Company commenced its activities on 1 October 2003.

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

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

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

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

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

WARRINGTON YOUTH ZONE LIMITED

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

FOR THE YEAR ENDED 31 MARCH 2025

Related parties and co-operation with other organisations

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

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

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

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

WARRINGTON YOUTH ZONE LIMITED

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

FOR THE YEAR ENDED 31 MARCH 2025

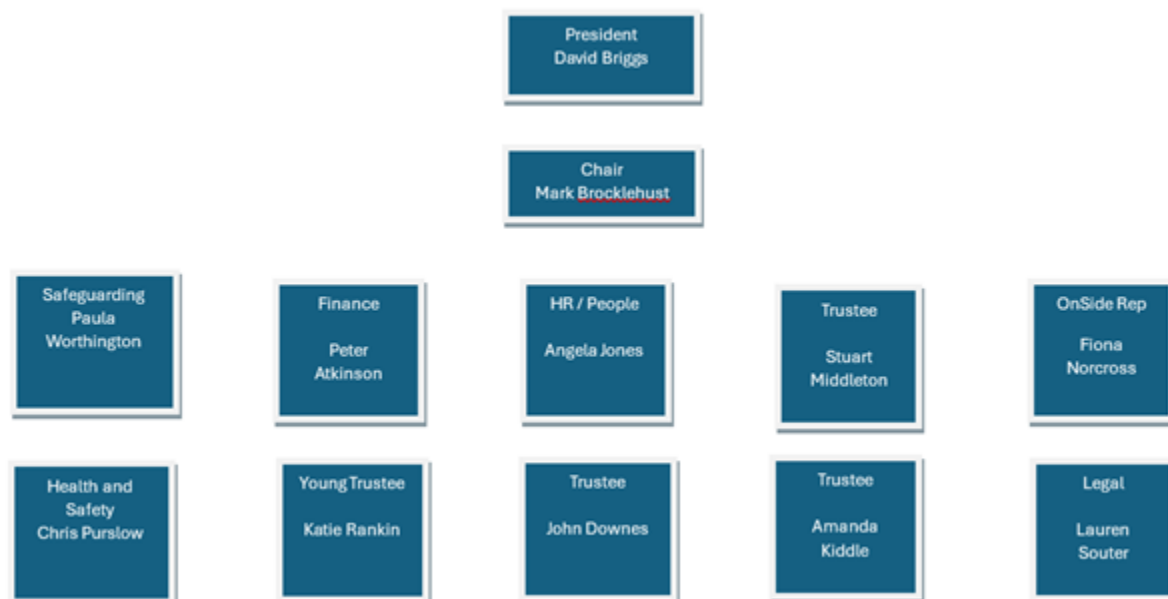
The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

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

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

Trustee structure

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



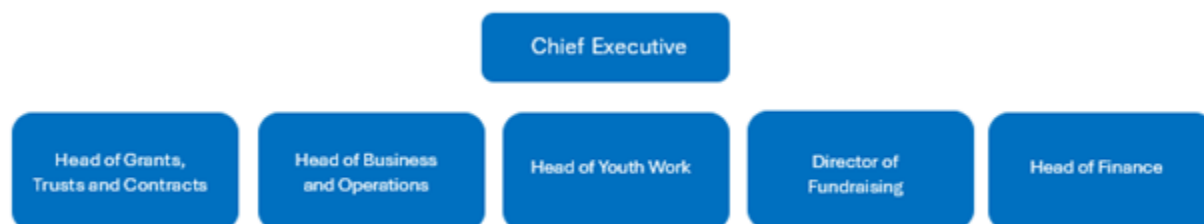
WARRINGTON YOUTH ZONE LIMITED

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

FOR THE YEAR ENDED 31 MARCH 2025

Leadership Team

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



Recruitment, induction and training of new trustees

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

Public benefit

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

Auditor

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

Disclosure of information to auditor

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

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

E P Atkinson F.C.A.

Trustee

Dated: 19 August 2025

WARRINGTON YOUTH ZONE LIMITED

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2025

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

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

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

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

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

WARRINGTON YOUTH ZONE LIMITED

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF WARRINGTON YOUTH ZONE LIMITED

Opinion

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

In our opinion, the financial statements:

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

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

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

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

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

We have nothing to report in this regard.

WARRINGTON YOUTH ZONE LIMITED

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF WARRINGTON YOUTH ZONE LIMITED

Opinions on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

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

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

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

Responsibilities of trustees

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

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

Auditor's responsibilities for the audit of the financial statements

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

WARRINGTON YOUTH ZONE LIMITED

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF WARRINGTON YOUTH ZONE LIMITED

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

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

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

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

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

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

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

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

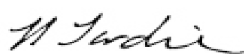
8 - We also challenge management assumptions with regard to accounting estimates.

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

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

Use of our report

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



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

Chartered Accountants
Statutory Auditor

29 August 2025
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8 Winmarleigh Street
Warrington
Cheshire
WA1 1JW

WARRINGTON YOUTH ZONE LIMITED

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

Current financial year

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

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

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

WARRINGTON YOUTH ZONE LIMITED

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

FOR THE YEAR ENDED 31 MARCH 2025

Prior financial year

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

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

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

WARRINGTON YOUTH ZONE LIMITED

BALANCE SHEET

AS AT 31 MARCH 2025

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

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

E. P. Atkinson

E P Atkinson F.C.A.

Trustee

Company registration number 04905398 (England and Wales)

WARRINGTON YOUTH ZONE LIMITED

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2025

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

WARRINGTON YOUTH ZONE LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

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

1.1 Accounting convention

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

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

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

1.2 Going concern

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

1.3 Charitable funds

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

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

1.4 Income

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

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

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

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

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

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

WARRINGTON YOUTH ZONE LIMITED

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

1 Accounting policies

(Continued)

1.5 Expenditure

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

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

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

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

1.6 Tangible fixed assets

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

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

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

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

1.7 Fixed asset investments

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

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

1.8 Impairment of fixed assets

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

1.9 Cash and cash equivalents

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

WARRINGTON YOUTH ZONE LIMITED

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

1 Accounting policies

(Continued)

1.10 Financial instruments

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

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

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

Basic financial assets

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

Impairment of financial assets

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

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

Derecognition of financial assets

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

Basic financial liabilities

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

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

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

Derecognition of financial liabilities

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

WARRINGTON YOUTH ZONE LIMITED

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

1 Accounting policies

(Continued)

1.11 Employee benefits

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

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

1.12 Retirement benefits

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

2 Judgements and key sources of estimation uncertainty

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

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

Critical judgements

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

Key sources of estimation uncertainty

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

Depreciation

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

WARRINGTON YOUTH ZONE LIMITED

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

3 Income from donations and legacies

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

4 Charitable activities

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

WARRINGTON YOUTH ZONE LIMITED

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

4 Charitable activities

(Continued)

1,558,073 1,200,902

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

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

5 Income from other trading activities

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

WARRINGTON YOUTH ZONE LIMITED

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

6 Income from investments

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

7 Other income

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

8 Expenditure on raising funds

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

WARRINGTON YOUTH ZONE LIMITED

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

9 Expenditure on charitable activities

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

10 Support costs allocated to activities

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

WARRINGTON YOUTH ZONE LIMITED

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

11 Net movement in funds

2025	2024
£	£

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

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

12 Trustees

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

13 Employees

The average monthly number of employees during the year was:

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

Employment costs

2025	2024
£	£

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

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

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

WARRINGTON YOUTH ZONE LIMITED

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

14 Retirement benefit schemes

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

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

15 Taxation

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

16 Other gains and losses

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

WARRINGTON YOUTH ZONE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

17 Tangible fixed assets

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

WARRINGTON YOUTH ZONE LIMITED

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

18 Fixed asset investments

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

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

19 Debtors

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

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

WARRINGTON YOUTH ZONE LIMITED

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

20 Creditors: amounts falling due within one year

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

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

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

WARRINGTON YOUTH ZONE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

21 Restricted funds

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

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

WARRINGTON YOUTH ZONE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

21 Restricted funds

(Continued)

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

WARRINGTON YOUTH ZONE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

21 Restricted funds

(Continued)

Transfers between funds

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

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

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

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

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

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

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

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

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

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

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

WARRINGTON YOUTH ZONE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

21 Restricted funds

(Continued)

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

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

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

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

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

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

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

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

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

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

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

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

WARRINGTON YOUTH ZONE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

21 Restricted funds

(Continued)

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

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

WARRINGTON YOUTH ZONE LIMITED

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

22 Unrestricted funds

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

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

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

WARRINGTON YOUTH ZONE LIMITED

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

23 Analysis of net assets between funds

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

WARRINGTON YOUTH ZONE LIMITED

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

24 Operating lease commitments

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

25 Related party transactions

Remuneration of key management personnel

The remuneration of key management personnel is as follows.

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

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

Other transactions

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

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

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

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

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

There were no other related party transactions in the year.

WARRINGTON YOUTH ZONE LIMITED

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

26 Subsidiaries

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

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

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

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

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

27 Legal status of the charity

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

28 Analysis of changes in net funds

The charity had no material debt during the year.

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