

Charity Registration No. 1163183

Company Registration No. 09267940 (England and Wales)

WIRRAL YOUTH ZONE
T/A THE HIVE
ANNUAL REPORT AND CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

**WIRRAL YOUTH ZONE
T/A THE HIVE
LEGAL AND ADMINISTRATIVE INFORMATION**

Trustees	John Syvret CBE Peter Bibby Phillip Garrigan Matthew Noon Sara Stephens Fiona Norcross Katherine Eugeni Sandra Kirkham Charles Hurst (Chair)	(Appointed 19 July 2020)
Chief Executive Officer	Stuart Barnes	
Charity number	1163183	
Company number	09267940	
Registered office	Wirral Youth Zone Bright Street Birkenhead CH41 4EA	
Auditor	McLintocks (NW) Limited 46 Hamilton Square Birkenhead Wirral Merseyside CH41 5AR	
Bankers	Handelsbanken Beech House Oaklands Office Park Hooton Cheshire CH66 7NZ	

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**WIRRAL YOUTH ZONE
T/A THE HIVE
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT)
FOR THE YEAR ENDED 31 MARCH 2021**

The trustees present their report and financial statements for the year ended 31 March 2021.

Wirral Youth Zone, named by young people as "The Hive" is a purpose-built facility for the borough's young people aged 8 – 19 and up to 25 for those with disabilities. Centrally located in Birkenhead, the £6M center opened on 8 April 2017.

Wirral Youth Zone is part of a growing network of similar independent youth organisations that all share the same principles, established by the charity OnSide Youth Zones, which is developing 21st Century youth facilities across the UK.

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 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)".

Objectives and activities

Wirral Youth Zone's objectives are to help and educate children and young people resident in Wirral and the surrounding area through their leisure time activities by promoting their full physical and spiritual potential in order that they may grow to full maturity as individuals and members of society and their conditions of life may improve.

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.

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

FOR THE YEAR ENDED 31 MARCH 2021

Achievements and performance

Potential is everywhere. In every home on every street, from affluent suburbs to inner-city estates. The difference is that some young people get every opportunity to explore their potential. Others don't.

It's about opportunity.

We're The Hive, a charity that believe all young people should have the opportunity to discover their passion and their purpose. To find out what they've got and where it could take them.

We run a state-of-the-art, multimillion-pound Youth Zone. We train the amazing people that run it. This is a space fizzing with energy, and crammed with Incredible facilities including:

- A large open recreation area, incorporating a café and informal activity space
- A multi-use four court sports hall
- A fully equipped fitness suite
- A climbing wall
- A boxing and martial arts gym
- A dance and performing arts studio
- Arts and crafts areas
- Music, film and multi-media rooms
- Training facilities
- An enterprise and employability suite
- Other rooms and areas suitable for flexible use and a variety of activities
- An outdoor 3G kick pitch
- Skate Park
- Garden
- Salon
- External areas for informal education

Operating 365 days per year, we are staffed by skilled and dedicated youth workers who truly believe in young people – helping them to see what they could achieve, and giving them the skills, confidence and ambition to go for it.

This is life-changing support that helps thousands of young people from a diverse range of backgrounds to thrive.

This is passionate, youth provision, with no ifs or buts. A unique partnership between young people and the community, local authority and private business leadership, and a growing movement of supporters who believe that how we treat the next generation defines who we are as a society.

Because when we really invest in young people, we all benefit – from who they are now, everything they might become and achieve, and everyone they might touch and inspire.

All they need is a chance to shine – an environment where they can be their best selves – and you just watch them go.

It's about opportunity.

The extent to which the above facilities have been utilised during the period has varied dependent upon the Covid restrictions and guidelines in force at any given time. The organisation has, at all times, adhered to sector guidance issued by NYA (National Youth Agency), approved by government. When these restrictions limited numbers and activity within The Hive alternative methods were implemented to ensure youth workers remained engaged with, and supportive of, as many young people as possible.

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

FOR THE YEAR ENDED 31 MARCH 2021

Just days before the start of the reporting period The Hive, in common with most, was forced to close its doors in response to the Covid-19 pandemic. The Hive has always provided young people with "somewhere to go, something to do and someone to talk to" and saw no reason for this to fundamentally change. As such, the "somewhere to go" became online and for the most part, the daily programme of activities and support for young people was redesigned as a digital programme, "Hive at Home". This offer comprised a combination of activities to follow and join in, arts, sports workouts, cooking etc. live broadcasts facilitating interaction between young people and youth workers, themed input, e.g. strategies for promoting positive mental health and small video conference groups, e.g. young leaders, LGBTQ+ group, media workshops. Hive at Home proved successful engaging hundreds of young people, ensuring connections were maintained and continued once the building reopened. This offer has been complimented by other activity to support young people;

- Proactive 'phone calls to members identified as vulnerable
- A new dedicated email address for young people to contact team members with questions and concerns
- 'Phone lines being manned every day
- Delivery of food and other essential supplies, e.g. sanitary products, initially to young people previously practically supported at The Hive
- Delivery of activity resources, e.g. art materials
- Provision of IT equipment and internet for isolated young people without this facility
- Welfare visits

From July 2020, regulations permitted the reopening of The Hive for face-to-face work although this was subject to changing guidance for the remainder of the year, particularly in relation to capacity which was significantly below pre Covid attendance levels. We invested in all necessary safety measures in order to be able to welcome as many young people as possible, prioritising those most vulnerable in accordance with regulation. At the same time digital and remote work was retained and a hybrid programme offered. Activities were also adapted and supplemented, in order to address specific emerging and priority issues identified as impacting many young people, including;

- Mental Health – a significant number of the staff team received accredited Mental Health First Aid training
- Employability due to reduced opportunities for young people and many having to rethink choices and plans
- Outreach work, increased presence on streets, in parks etc. as social distancing measures have reduced capacity in centres and other places young people may go.
- Reductions in household income, food and other resources continued to be supplied.

For many young people, the impact of repeated isolations due to positive Covid cases at school and a further lockdown/closure of schools in January 2021 continues to affect their wellbeing and mental health. To address this we launched a dedicated isolation support programme combining the delivery of practical resources, an online programme of activities, welfare checks and telephone contact with youth workers. This project received over 1,000 referrals in two months.

The Hive also joined a multi-agency group seeking to connect with and support the most vulnerable children and young people in the borough, most of whom had not returned to school and had not been seen by school and/or social services for many months. The Hive took over 250 referrals and successfully engaged with most, crucially having "eyes" on the young person and either providing necessary support or referring onwards as necessary.

Throughout the year The Hive very much adapted and scaled up work in response to the needs and circumstances of young people rather than scaled down. One benefit of this is an enhanced reputation and working relationship with schools and local authority teams.

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

FOR THE YEAR ENDED 31 MARCH 2021

During the year The Hive was successful in securing Covid response funds from various sources enabling this responsive work to be undertaken.

- In a year when the NHS & health generally have never been more in the public eye we were delighted to deliver one of the first cohorts nationally of a new NHS cadet programme. One of only eight programmes as part of a pilot initiative, working with St John Ambulance and the local NHS Foundation Trust The Hive programme was the first to start and largest cohort in the country.
- Evaluation has shown the Youth Zone offer to have health benefits for young people but throughout the year we have endeavoured to make these benefits intentional as opposed to incidental. This has included investment in mental health first aid training, introduction of targeted programmes focusing on mental wellbeing and resilience, a commitment to encouraging young people to remain active through lockdowns with online sports sessions and provision of equipment as well as a focus on healthy eating, both through provision of food and on-site cooking courses.
- A successful bid at the end of the year has enabled the appointment of a Health Coordinator to create a culture of health across all activity. Funding was provided by the Oglesby Charitable Trust via OnSide Youth Zones.
- The Hive has formed a partnership with the Liverpool Football Club Foundation, making it the official Wirral-based partner of the Foundation. The Foundation will be delivering a range of programmes from The Hive enhancing the experiences and opportunities for young people.
- The "Hive at Home" digital programme engaged thousands of young people throughout the year. Particular highlights included a "Home School" takeover day with The Hive team running lessons for several schools across the borough. More than 2,500 logged in for this and more than 4,000 viewed our live Young People's awards event broadcasting from across the borough with team members presenting awards on the doorsteps of award winners.
- Further time and funding were invested in Youth Voice this year, keeping young people at the heart of decision making throughout a challenging year as well as actively involved in the business planning for the next year. Three youth voice forums meet regularly and young people's committees have been established to support the arts and sports offers.

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

FOR THE YEAR ENDED 31 MARCH 2021

Impact and Monitoring

We are committed to the use of monitoring and evaluation as a tool for driving continuous improvement. Using a range of methods, this helps our work remain relevant and provides a measurable impact.

- Informally, feedback and observations are gathered at the end of each session during a team debrief. We also collate and review anecdotal case studies and extensive feedback via social media from young people and parents, the vast majority of which has been wholly positive.
- We monitor and produce a timeline of young people's perceptions of themselves and track changes into how young people feel. This can provide us with evidence as to the value of our programmes and considers;
 - Confidence
 - Communication
 - Social and Emotional Wellbeing
 - Dealing with issues
 - Raising Aspiration
 - Motivation
 - Reducing Risk Taking Behaviour

To do this young people use an App to score themselves against a series of statements (developed with Kings College London) and repeat this at intervals to assess our general impact or at the beginning and end of specific projects. Data for the aforementioned isolation support project shows a 35% increase in average scores.

Extensive statistical data is gathered which influences planning, marketing and much more.

Specific Challenges

The Hive team demonstrated exceptional adaptability, flexibility and creativity throughout the year, responding quickly and effectively to the challenges faced by young people and the logistical challenges of responding to these.

As with most charities, our major challenge was, and is, financial. The organisation started the period following a difficult financial year to March 2020 and preparing to implement a restructure process. The onset of Covid and the loss of income from fundraising events, young people's entry and some patrons added to the challenge of a restructure although the impact was lessened by the furlough scheme which The Hive took advantage of initially, whilst retaining sufficient staff to deliver the revised programme.

As the year progressed, we experienced a high degree of success in other fundraising, in particular from trusts and organisations providing Covid relief funding. This was further enhanced by support via The OnSide Foundation (in partnership with OnSide) which secured support from the government's COVID-19 Funding package for the Network of Youth Zones across the country. Consequently, we were able to provide our programme as we wished, responding to needs as they presented.

With much of the the new funding raised in the year being one-off and with a of momentum in fundraising activity due to Covid (loss of opportunity to secure multi-year patrons, as we could not host tours and an uncertain economic climate making patrons cautious) the new financial year commenced with ambitious fund-raising targets to maintain our offer. A new Head of Fundraising was appointed during the year with a second post being recruited. A comprehensive income generation plan for the new year is being implemented incorporating greater diversification of funding streams.

The financial challenges were further compounded by a reduction in funding from Wirral Council for the year 21/22. Originally the reduction was proposed as £200k (50%) but following significant engagement of The Hive team, members, other young people, parents, families, stakeholders and board members in the council's budget consultation process, this was eventually revised to 25% (£100k) for the year 21/22, dropping to 50% (£200k) in 22/23

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

FOR THE YEAR ENDED 31 MARCH 2021

Financial review

A summary of the results is shown below:

	2021	2020
	£	£
Income	1,851,087	1,457,904
Expenditure	(1,519,867)	(1,970,850)
Net income/(expenditure)	331,220	(512,946)

Total income for the year was £1,851,087 (2020: £1,457,904). Of this £250,183 (2020: £423,908) was received from Patrons who have pledged to support the Charity for at least 3 years; £400,000 (2020: £400,000) from the Local Authority and £510,301 (2020: £285,317) from grants and trusts. Income from Young People contributed a further £16,258 (2020: £79,394).

Total expenditure for the year was £1,551,050 (2020: £1,970,850), with the resulting surplus being £331,218 (2020: £512,946 deficit), after £130,720 (2020: £181,855) depreciation charges.

At the end of the year total funds were £5,494,499 (2020: £5,163,281) with unrestricted funds being £533,158 (2020: £93,698).

The Trustees would like to thank the Patrons, Local Authority and the various grant making bodies for their continued support of The Hive Youth Zone this year. These include:

- Wirral Council
- Shirley & John Syvret CBE
- Peter, Geoffrey & Christine Bibby
- The Selwyn Lloyd Charitable Trust
- B & M Waste
- West Wallasey Car & Van Hire
- Andrew Collinge
- Progress Group
- Albert Gubay Charitable Trust
- Steve Morgan Foundation
- OnSide Youth Zones (and supporters; The OnSide Foundation, St James's Place Charitable Foundation and Garfield Weston)
- Ken & Jinty Buck
- Liverpool Football Club Foundation
- Barclays Bank
- The National Lottery Community Fund
- Wirral Community Health & Care NHS Foundation Trust
- DCMS Community Match Challenge via The OnSide Foundation

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

FOR THE YEAR ENDED 31 MARCH 2021

Reserves Policy

The Board of Trustees has established a reserves policy which appropriately reflects the risks to which the Charity is exposed. In compliance with such policy, it will review regularly both the sum it wishes to hold in reserves in the unrestricted budget and the basis for that figure. The reserves policy considers ongoing fixed costs but excludes variable costs and any expenditure which is linked to restricted projects and therefore covered by restricted funds.

In reviewing the potential costs that could arise should a significant reduction in income be incurred, the Trustees have determined that unrestricted, 'free', reserves should be maintained at approximately 3 months of these day to day running costs. The Trustees agree that the purpose of the unrestricted funds is to support all day to day activities necessary at Wirral Youth Zone to support the universal youth provision; due consideration has been given to these activities in the annual review of the reserves policy. As mentioned, the reserves policy considers ongoing fixed costs and excludes variable costs and other one-off additional/discretionary items; during the period, 3 months of fixed costs was determined as £326,816.

The Trustees manage the Charity's finances so that an adequate level of reserves can be maintained in compliance with the reserves policy; at 31 March 2021 this was £533,631 this amounts to 4.9 months' cover.

Fundraising statement

- All of Wirral Youth Zone's fundraising activity is carried out in line with Charity Commission guidelines and relevant legislation.
- There were no complaints made against the Charity during the period.
- The Charity approves all requests for fundraising by assessing whether it is in line with legislation and best practice guidance. This includes where and how the funds are raised.

All fundraising activities are structured and in Wirral Youth Zone's control, there is no fundraising that is completed by a third party.

Review of Risks

The Trustees have examined the major strategic, business and operational risks which the Charity faces and confirm that systems have been established to enable reports to be produced so that the necessary steps can be taken to lessen them. At this stage the principal risks are considered to be:

- OPERATIONAL Building/health and safety issues which may prevent full operation
- OPERATIONAL Failure to maintain target membership/attendance numbers and diversity
- FINANCIAL Maintaining sufficient income levels
- FINANCIAL Further detrimental impact of the Covid-19 pandemic
- REPUTATIONAL damage

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

FOR THE YEAR ENDED 31 MARCH 2021

Plans for future periods

We subscribe to the culture of every session being better than the last and commit to ongoing review, evaluation and individual commitment to this. This is underpinned by our business plan, at the heart of which is an operational plan which directly incorporates key performance areas. We will be relentless in our desire to be the best throughout all of our universal youth provision. In order to achieve this the key areas of focus are:

- Governance
- Income Generation
- People
- Membership and Attendance
- Monitoring and Evaluation
- Youth Work Programme and Quality

Governance: We will work to ensure that our Board is comprised of dedicated, experienced and appropriately qualified trustees offering suitable challenge, rigour and support for our senior management team and wider workforce. In order to further increase the effectiveness of the Board we will seek to further tighten our training and induction for Board members so that all are aware of their responsibilities in ensuring the Hive continues to be a safe and inspiring place for children and young people.

Income Generation: We will endeavour to develop our financial sustainability through increased diversification of income streams without losing a major focus on high level donors. We'll seek to ensure that we are fully compliant with charity and company law and seek to at least maintain unrestricted reserves in line with Charity Commission guidance. A core focus will be to expand upon our patron recognition scheme and increase funding from charitable trusts. An income generation plan has been produced detailing targets and strategies for the achievement of these.

People: In order to build upon the successes of The Hive we recognise that we need to further invest in our people through a thorough dedicated workforce development programme. Retaining good staff will mean we will have to cultivate a workplace culture that values, rewards and invests in our people, through employee recognition, their continuing professional development and ongoing job satisfaction. We will harness a high challenge and high support culture that creates a dynamic and vibrant environment for our people, and in turn, our young people. In the coming year we need to be cost effective and will focus on inhouse training, peer to peer support and closer relationships across the Network to enhance our team's skills. In light of continued financial pressures, we will work to increase both the size and level of engagement of our volunteer team, without compromising quality or safeguarding.

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

FOR THE YEAR ENDED 31 MARCH 2021

Membership and Attendance: OnSide Youth Zones target each Youth Zone with a membership of 3,000 and average attendances of at least 100 per session and 1,000 weekly. Prior to Covid restrictions The Hive consistently exceeded these targets and performed well compared to others in the network with attendance above most others including some with higher membership numbers indicating that our members made a higher number of visits.

We are keen to ensure we use our facility and resources to ensure maximum benefit for young people and to demonstrate good value for money to funders and supporters. As such, as Covid restrictions are relaxed we will aim to (safely) return to target levels of membership and attendance by April 2022. A phased increase is planned to avoid giving young people a poor experience of The Hive in the event of excessive demand. Alongside numeric targets we will also work to ensure membership is representative of the local community. Once target numbers are again achieved, we will revisit previous consideration of the setting of increased local targets and strategies for achieving these. Based on current funding and staffing levels, together balanced with a need to ensure we continue to provide youth work over and above just the provision of activities, always retaining "someone to talk to" targets of 1,400 visits pw (to universal sessions) and a membership of 3,500 – 4,000 were previously proposed and will be reconsidered.

Monitoring and Evaluation: We need to develop and implement a plan, making better use of data and evidence to drive improvement and to support; quality, footfall, fundraising and marketing activity. We will work to use a range of tools and data more effectively enabling us to evidence positive impact.

Youth Work Delivery: We look forward to resuming our comprehensive universal youth work offer but at the same time we will a.) reflect on learning from working in different ways over the last year, continuing to utilise ways of working which will continue to be of benefit to young people and b.) adapt our programme in response to the key issues for and needs of young people arising from the pandemic; mental well-being, poverty, employability (due to lost opportunities and growing gaps in education) and reduction in other services. Young people's views and opinions will be at the heart of our planning.

We will continue to increase the profile of health within the Youth Zone, ensuring health benefits for young people are intentional as opposed to incidental. We will design and deliver services to benefit physical and mental health and wellbeing and work to develop our partnership with the NHS. At the point of writing, we have been awarded funding to appoint a Health Coordinator who has a remit to create a "Culture of Health". A number of programmes are being introduced to benefit mental wellbeing and additional activities introduced to encourage more engagement with physical activity and sport. We will revise the café offer to better reflect the health culture and introduce more work involving young people in healthy cooking.

Also, at the point of writing The Hive has completed the first year of delivery of the NHS cadets programme, with the highest number of cadets "graduating" of any programme in the country. The NHS have confirmed ongoing funding for this flagship programme linking the health agenda with employability and personal development for young people.

Since the beginning of the new year a Service Level Agreement has been agreed with Wirral Council with regard to funding in the current year. This includes the following objectives which are consistent with our own aims;

- Lead a neighbourhood youth work offer in 2 of 9 areas of Wirral (Wirral council staff will act as leads in the other areas). This will involve coordinating a universal offer with other providers and acting as a point of reference for elected members, schools and others
- Increase the number of SEND young people accessing mainstream universal youth work
- Deliver Hive activities to young people in the other 7 areas of Wirral
- Facilitate young people from the other 7 areas attending The Hive to experience opportunities not available locally
- Provide specific Covid response support for young people from across Wirral.

In addition to working closely with Council colleagues and ensuring we meet all targets and objectives we will be focusing greater resource in developing relationships with elected members in Wirral, who are ultimately decision makers with regard to funding. The aforementioned budget consultation process highlighted that whilst we benefit from excellent working relationships with local authority officers many elected members lacked understanding of the scale, scope and impact of The Hive's work.

WIRRAL YOUTH ZONE

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

FOR THE YEAR ENDED 31 MARCH 2021

Structure, governance and management

The Charity is a company limited by guarantee and is governed by its memorandum and Articles of Association dated 18 September 2014. It is a charity registered with the Charity Commission on 18 August 2015

In the event of the Company winding-up, the members have guaranteed the liabilities of the Company to the sum not exceeding £10 each.

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:

John Syvret CBE

Peter Bibby

Phillip Garrigan

Matthew Noon

Sara Stephens

Allan Wood

(Resigned 19 October 2021)

Fiona Norcross

Katherine Eugeni

Sandra Kirkham

Charles Hurst (Chair)

(Appointed 19 July 2020)

Recruitment and Appointment of Trustees

Those persons notified to the Registrar of Companies as the first Directors of the Charity are the first trustees. The Trustees have power to appoint any person to be a trustee. The members may remove or appoint trustees by passing a Special Resolution and if there is a conflict between the members and the Trustees, the members decision is final.

The number of directors should not be less than three and there is no maximum. At the first Annual General Meeting all directors retired and sought re-election. At each subsequent annual general meeting one third of the directors are required to retire by rotation and seek re-appointment if they wish to continue.

The members are the subscribers to the Memorandum and such persons as are approved by the members to become new members.

Organisational Structure

Wirral Youth Zone is governed by its Trustee Board which is responsible for setting the strategic direction of the organisation and the policy of the Charity. The Trustees carry the ultimate responsibility for the conduct of Wirral Youth Zone and for ensuring that the Charity satisfies its legal and contractual obligations. The Trustees may delegate the implementation of their decisions or day-to-day management of the affairs of the Charity to any employee of the Charity, person or committee as they think fit. Any committee must include at least one trustee.

Decisions are determined by a simple majority of votes in the case of an equality of votes the Chair of the meeting has the casting vote.

Remuneration Policy

The remuneration committee makes recommendations to the board on an annual basis regarding salaries paid, increases and employer benefits. In order to reach a recommendation, the remuneration committee (which is made up of representatives from the board of directors and the CEO) use the wider youth zone network and similar third sector organisations as a benchmark.

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

FOR THE YEAR ENDED 31 MARCH 2021

Auditor

The auditors, McLintocks (NW) Limited, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Public Benefit

All the activities of the Charity (as summarised above) were undertaken to further its charitable purposes for public benefit. The provision of a high-quality borough-centre Youth Zone for young people responds to a clear, ongoing demand from young people, parents and the wider community for more and better places for young people to go.

The Youth Zone offers all core activities to young people aged 8-19 (up to 25 with a disability) regardless of race, sexual orientation, disability, gender – we focus on attendance and participation by young members of surrounding communities who are able to enjoy affordable access to all the opportunities that the Youth Zone provides.

The Trustees of Wirral Youth Zone have complied with the duty in section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission.

Going Concern

The Financial Statements are prepared on a going concern basis.

The ongoing impact of the pandemic has required the Charity to reassess its financial position and the ability to continue to operate as a going concern. After careful analysis of the Charity's income, expenditure and unrestricted reserves, the Trustees' are confident in the Charity's ability to continue as a going concern. Decisions were implemented early in the period to reduce the fixed cost base (such as utilising the government's Coronavirus Job Retention Scheme) of the Charity during 2020/21 in consideration of a reduced workload across some organisational functions, as well as uncertainty around securing new income streams. The Trustees are pleased that this bold but critical move had a positive impact on the financial health of the Charity however also allowed to us to continue to deliver critical support without any serious pause in front line services needing to be taken. The Trustees do not have any material uncertainties about the Charity's ability to continue as a going concern for a timescale of at least 12 months from the date of signing of the Trustees' Report and Financial Statements.

The Charity's 2021/22 budget has been established in consideration of the ongoing impact of the pandemic (as far as possible), which provides supporting evidence on the going concern assessment.

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.



Charles Hurst (Chair)

Trustee

Dated: 21st December 2021

**WIRRAL YOUTH ZONE
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STATEMENT OF TRUSTEES' RESPONSIBILITIES
*FOR THE YEAR ENDED 31 MARCH 2021***

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

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

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

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

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

WIRRAL YOUTH ZONE T/A THE HIVE INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF WIRRAL YOUTH ZONE

Opinion

We have audited the consolidated financial statements of Wirral Youth Zone (the 'charity') for the year ended 31 March 2021 which comprise the consolidated statement of financial activities, the group and charity balance sheets, the consolidated statement of cash flows and the notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable group's affairs as at 31 March 2021 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

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

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

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

**WIRRAL YOUTH ZONE
T/A THE HIVE
INDEPENDENT AUDITOR'S REPORT (CONTINUED)
TO THE TRUSTEES OF WIRRAL YOUTH ZONE**

Matters on which we are required to report by exception

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

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

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

Responsibilities of trustees

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

Auditor's responsibilities for the audit of the financial statements

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

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

**WIRRAL YOUTH ZONE
T/A THE HIVE
INDEPENDENT AUDITOR'S REPORT (CONTINUED)
TO THE TRUSTEES OF WIRRAL YOUTH ZONE**

Extent to which the audit was considered capable of detecting irregularities, including fraud

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the group through discussions with trustees and other management, and from our knowledge and experience of charity sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the group, including the Companies Act 2006, Charities Act 2011, data protection, anti-bribery, employment, food hygiene and health and safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management team and inspecting legal correspondence; and identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the group's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management team as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- enquiring of management as to actual and potential litigation and claims; and
- reviewing correspondence with HMRC and relevant regulators.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.


Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

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

**WIRRAL YOUTH ZONE
T/A THE HIVE
INDEPENDENT AUDITOR'S REPORT (CONTINUED)
TO THE TRUSTEES OF WIRRAL YOUTH ZONE**

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.



**Helen Furlong FCCA (Senior Statutory Auditor)
for and on behalf of McLintocks (NW) Limited**

22.12.21

**Chartered Accountants
Statutory Auditor**

46 Hamilton Square
Birkenhead
Wirral
Merseyside
CH41 5AR

WIRRAL YOUTH ZONE
T/A THE HIVE
CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2021

		Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
	Notes						
<u>Income and endowments from:</u>							
Donations and legacies	3	1,232,428	510,301	1,742,729	891,176	285,317	1,176,493
Charitable activities	4	91,385	-	91,385	246,211	-	246,211
Other trading activities	5	20,468	-	20,468	-	-	-
Other income	6	27,686	-	27,686	35,200	-	35,200
Total income		1,371,967	510,301	1,882,268	1,172,587	285,317	1,457,904
<u>Expenditure on:</u>							
Raising funds	7	64,436	-	64,436	74,275	-	74,275
Charitable activities	8	853,374	633,240	1,486,614	1,318,286	578,289	1,896,575
Total resources expended		917,810	633,240	1,551,050	1,392,561	578,289	1,970,850
Net incoming/ (outgoing) resources before transfers		454,157	(122,939)	331,218	(219,974)	(292,972)	(512,946)
Gross transfers between funds		(14,697)	14,697	-	-	-	-
Net income/(expenditure) for the year/ Net movement in funds		439,460	(108,242)	331,218	(219,974)	(292,972)	(512,946)
Fund balances at 1 April 2020		93,698	5,069,583	5,163,281	313,672	5,362,555	5,676,227
Fund balances at 31 March 2021		533,158	4,961,341	5,494,499	93,698	5,069,583	5,163,281

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

All income and expenditure derive from continuing activities.

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

**WIRRAL YOUTH ZONE
T/A THE HIVE
GROUP BALANCE SHEET
AS AT 31 MARCH 2021**

	Notes	2021 £	£	2020 £	£
Fixed assets					
Tangible assets	14	4,925,496		5,041,165	
Current assets					
Stocks	16	2,574		2,875	
Debtors	17	68,566		51,674	
Cash at bank and in hand		637,202		234,226	
		<u>708,342</u>		<u>288,775</u>	
Creditors: amounts falling due within one year	18	<u>(139,339)</u>		<u>(166,659)</u>	
Net current assets		569,003		122,116	
Total assets less current liabilities		<u>5,494,499</u>		<u>5,163,281</u>	
Income funds					
Restricted funds - fixed assets	20	4,925,502		5,041,173	
Restricted funds - other	20	35,839		28,410	
Unrestricted funds		533,158		93,698	
		<u>5,494,499</u>		<u>5,163,281</u>	

The financial statements were approved by the Trustees on 21.12.21



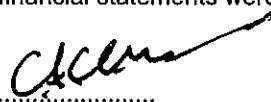
Charles Hurst (Chair)
Trustee

Company Registration No. 09267940

**WIRRAL YOUTH ZONE
T/A THE HIVE
CHARITY BALANCE SHEET
AS AT 31 MARCH 2021**

	Notes	2021 £	£	2020 £	£
Fixed assets					
Tangible assets	14	4,925,496		5,041,165	
Investments		2		2	
		<u>4,925,498</u>		<u>5,041,167</u>	
Current assets					
Debtors	17	75,627		67,222	
Cash at bank and in hand		629,501		221,818	
		<u>705,128</u>		<u>289,040</u>	
Creditors: amounts falling due within one year	18	<u>(135,653)</u>		<u>(166,453)</u>	
Net current assets			569,475		122,587
Total assets less current liabilities			<u>5,494,973</u>		<u>5,163,754</u>
Income funds					
Restricted funds - fixed assets	20	4,925,502		5,041,173	
Restricted funds - other	20	35,839		28,410	
Unrestricted funds		533,632		94,171	
		<u>5,494,973</u>		<u>5,163,754</u>	

The financial statements were approved by the Trustees on 21.12.21.


.....
Charles Hurst (Chair)
Trustee

Company Registration No. 09267940

WIRRAL YOUTH ZONE
T/A THE HIVE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

Charity information

Wirral Youth Zone is a private company limited by guarantee incorporated in England and Wales. The registered office is Wirral Youth Zone, Bright Street, Birkenhead, CH41 4EA.

1.1 Accounting convention

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

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

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

1.2 Going concern

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

1.3 Charitable funds

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

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

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

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.

WIRRAL YOUTH ZONE
T/A THE HIVE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

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 that 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.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

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

Leasehold land and buildings	2% straight line
Plant and equipment	33% straightline
Fixtures and fittings	25% reducing balance
Computers	33% straight line

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

1.7 Impairment of fixed assets

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

1.8 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

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.

**WIRRAL YOUTH ZONE
T/A THE HIVE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021**

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.

Basic financial liabilities

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

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

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

Derecognition of financial liabilities

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

1.11 Employee benefits

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

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

1.12 Retirement benefits

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

WIRRAL YOUTH ZONE
T/A THE HIVE
CONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2021

	Notes	2021 £	£	2020 £	£
Cash flows from operating activities					
Cash generated from/(absorbed by) operations	25		417,675		(298,666)
Investing activities					
Purchase of tangible fixed assets		(15,049)		(64,088)	
Proceeds on disposal of tangible fixed assets		350		-	
Net cash used in Investing activities			(14,699)		(64,088)
Net cash used in financing activities			-		-
Net increase/(decrease) in cash and cash equivalents			402,976		(362,754)
Cash and cash equivalents at beginning of year			234,226		596,980
Cash and cash equivalents at end of year			<u>637,202</u>		<u>234,226</u>

WIRRAL YOUTH ZONE
T/A THE HIVE
CONSOLIDATED STATEMENT OF CASH FLOWS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

2 Critical accounting estimates and judgements

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

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

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2021 £	2021 £	2021 £	2020 £	2020 £	2020 £
Wirral Borough Council	400,000	-	400,000	400,000	-	400,000
General donations & founder patrons	654,132	479,074	1,133,206	491,176	66,732	557,908
Government grants	178,296	-	178,296	-	-	-
Youth Investment Fund	-	31,227	31,227	-	218,586	218,586
	<u>1,232,428</u>	<u>510,301</u>	<u>1,742,729</u>	<u>891,176</u>	<u>285,317</u>	<u>1,176,493</u>

4 Charitable activities

	Unrestricted funds 2021 £	Unrestricted funds 2020 £
Membership & entry fees	16,258	79,314
Catering income	33,927	101,325
Facility hire income	41,200	65,572
	<u>91,385</u>	<u>246,211</u>

WIRRAL YOUTH ZONE
T/A THE HIVE
CONSOLIDATED STATEMENT OF CASH FLOWS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

5 Other trading activities

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Fundraising events	20,468	-
	<u>20,468</u>	<u>-</u>

6 Other income

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Net gain on disposal of tangible fixed assets	350	-
Other income	8,340	-
Gift aid	18,949	35,200
Interest received	47	-
	<u>27,686</u>	<u>35,200</u>

7 Raising funds

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
<u>Fundraising and publicity</u>		
Staff costs	64,436	74,275
	<u>64,436</u>	<u>74,275</u>

WIRRAL YOUTH ZONE
T/A THE HIVE
CONSOLIDATED STATEMENT OF CASH FLOWS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

8 Charitable activities

	Charity 2021 £	Trading Co 2021 £	Total 2021 £	Charity 2020 £	Trading Co 2020 £	Total 2020 £
Staff costs	590,194	-	590,194	926,786	-	926,786
Depreciation and impairment	130,720	-	130,720	181,855	-	181,855
Advertising	2,225	-	2,225	12,463	-	12,463
Purchases	32,118	30,611	62,729	39,945	97,766	137,711
	<u>755,257</u>	<u>30,611</u>	<u>785,868</u>	<u>1,161,049</u>	<u>97,766</u>	<u>1,258,815</u>
Share of support costs (see note 9)	675,604	70	675,674	614,263	455	614,718
Share of governance costs (see note 9)	24,572	500	25,072	21,542	1,500	23,042
	<u>1,455,433</u>	<u>31,181</u>	<u>1,486,614</u>	<u>1,796,854</u>	<u>99,721</u>	<u>1,896,575</u>
Analysis by fund						
Unrestricted funds	822,193	31,181	853,374	1,218,565	99,721	1,318,286
Restricted funds	633,240	-	633,240	578,289	-	578,289
	<u>1,455,433</u>	<u>31,181</u>	<u>1,486,614</u>	<u>1,796,854</u>	<u>99,721</u>	<u>1,896,575</u>

WIRRAL YOUTH ZONE
T/A THE HIVE
CONSOLIDATED STATEMENT OF CASH FLOWS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

9 Support costs

	Support costs	Governance costs	2021	Support costs	Governance costs	2020
	£	£	£	£	£	£
Staff costs	346,964	-	346,964	280,202	-	280,202
Insurance	26,156	-	26,156	32,643	-	32,643
Light and heat	52,066	-	52,066	49,389	-	49,389
Telephone	9,830	-	9,830	7,573	-	7,573
Post and stationary	5,997	-	5,997	4,256	-	4,256
Staff travel	3,504	-	3,504	13,564	-	13,564
Session consumables	100,623	-	100,623	83,398	-	83,398
Repairs and renewals	41,021	-	41,021	45,909	-	45,909
Computer costs	32,816	-	32,816	32,620	-	32,620
Other expenses	56,070	-	56,070	63,520	-	63,520
Bank charges	627	-	627	1,644	-	1,644
Audit fees	-	12,180	12,180	-	10,930	10,930
Legal and professional	-	12,892	12,892	-	12,112	12,112
	<u>675,674</u>	<u>25,072</u>	<u>700,746</u>	<u>614,718</u>	<u>23,042</u>	<u>637,760</u>
Analysed between						
Charitable activities	<u>675,674</u>	<u>25,072</u>	<u>700,746</u>	<u>614,718</u>	<u>23,042</u>	<u>637,760</u>

10 Net movement in funds

	2021	2020
	£	£
Net movement in funds is stated after charging/(crediting)		
Fees payable to the company's auditor for the audit of the company's financial statements	12,180	10,930
Depreciation of owned tangible fixed assets	130,719	181,855
Profit on disposal of tangible fixed assets	(350)	-
	<u></u>	<u></u>

11 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

12 Employees

The average monthly number of employees during the year was:

2021	2020
Number	Number
<u>87</u>	<u>129</u>

WIRRAL YOUTH ZONE
T/A THE HIVE
CONSOLIDATED STATEMENT OF CASH FLOWS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

12 Employees		(Continued)	
Employment costs	2021	2020	
	£	£	
Wages and salaries	924,538	1,189,572	
Social security costs	56,582	69,558	
Other pension costs	20,474	22,133	
	<u>1,001,594</u>	<u>1,281,263</u>	

There were no employees that were remunerated by an amount greater than, or equal to, £60,000 during the year.

The remuneration of key management personnel totalled £185,416 (2020 - £184,742).

Key management personnel are deemed to be members of the senior management team, which consists of the Chief Executive, Deputy Chief Executive, Head of Youth Work, Head of Fundraising and Head of Communications.

There were no employees whose annual remuneration was more than £60,000.

12 Wirral Youth Zone Trading Co. Limited			
A summary of the results of the subsidiary is shown below:		2021	2020
		£	£
Income	31,181	99,744	
Expenditure	(31,181)	(99,720)	
	<u>-</u>	<u>24</u>	
Aggregate assets and liabilities			
Current assets	14,090	19,079	
Current liabilities	(14,561)	(19,550)	
	<u>(471)</u>	<u>(471)</u>	

WIRRAL YOUTH ZONE
T/A THE HIVE
CONSOLIDATED STATEMENT OF CASH FLOWS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

14 Tangible fixed assets - group and charity

	Leasehold land and buildings	Plant and equipment	Fixtures and fittings	Computers	Total
	£	£	£	£	£
Cost					
At 1 April 2020	5,270,388	100,409	152,684	69,264	5,592,745
Additions	-	-	3,774	11,275	15,049
Disposals	-	-	-	(1,371)	(1,371)
At 31 March 2021	5,270,388	100,409	156,458	79,168	5,606,423
Depreciation and impairment					
At 1 April 2020	309,749	97,024	80,712	64,094	551,579
Depreciation charged in the year	105,420	3,385	16,068	5,846	130,719
Eliminated in respect of disposals	-	-	-	(1,371)	(1,371)
At 31 March 2021	415,169	100,409	96,780	68,569	680,927
Carrying amount					
At 31 March 2021	4,855,219	-	59,678	10,599	4,925,496
At 31 March 2020	4,960,638	3,385	71,972	5,170	5,041,165

15 Investments

The charity has an investment totalling £2 (2020 £2) in 100% of the share capital of Wirral Youth Zone Trading Co. Limited.

16 Stocks - group

	2021 £	2020 £
Raw materials and consumables	2,574	2,875

WIRRAL YOUTH ZONE
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CONSOLIDATED STATEMENT OF CASH FLOWS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

17 Debtors

Group	2021	2020
Amounts falling due within one year:	£	£
Trade debtors	32,248	30,924
Other debtors	-	1,591
Prepayments and accrued income	36,254	19,095
	<u>68,502</u>	<u>51,610</u>

Amounts falling due after more than one year:	2021	2020
	£	£
Deferred tax asset	<u>64</u>	<u>64</u>
Total debtors	<u>68,566</u>	<u>51,674</u>

Charity	2021	2020
Amounts falling due within one year:	£	£
Trade debtors	31,425	30,925
Amounts owed by subsidiary undertakings	7,948	15,611
Other debtors	-	1,591
Prepayments and accrued income	36,254	19,095
	<u>75,627</u>	<u>67,222</u>

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18 Creditors: amounts falling due within one year
Group

	2021	2020
	£	£
Other taxation and social security	17,905	19,698
Trade creditors	16,328	9,882
Other creditors	37,714	46,704
Accruals and deferred income	67,392	90,375
	<u>139,339</u>	<u>166,659</u>

Charity	2021	2020
	£	£
Other taxation and social security	17,957	19,698
Trade creditors	13,590	9,676
Other creditors	37,714	46,704
Accruals and deferred income	66,392	90,375
	<u>135,653</u>	<u>166,453</u>

19 Deferred taxation - group

Deferred tax assets and liabilities are offset where the charity has a legally enforceable right to do so. The following is the analysis of the deferred tax balances (after offset) for financial reporting purposes:

	Assets	Assets
	2021	2020
Balances:	£	£
Tax losses	<u>64</u>	<u>64</u>

There were no deferred tax movements in the year.

The deferred tax asset set out above is expected to reverse and relates to the utilisation of tax losses against future expected profits of the same period.

WIRRAL YOUTH ZONE
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CONSOLIDATED STATEMENT OF CASH FLOWS (CONTINUED)
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20 Restricted funds - group and company

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

The capital fund represents amounts invested in the building and facilities the charity operates from. These facilities must be used for the objectives of the charity, as stated in the trustees' report.

All other restricted funds are classified as revenue funds to be used by the charity in order to achieve its charitable objectives.

	Movement in funds				
	Balance at 1 April 2020	Incoming resources	Resources expended	Transfers	Balance at 31 March 2021
	£	£	£	£	£
Capital	5,041,172	-	(130,367)	14,697	4,925,502
Youth Investment Fund	-	31,227	(31,227)	-	-
BBFC	23,473	-	(16,667)	-	6,806
Outreach	-	2,492	(2,492)	-	-
Peter Harrison Foundation	-	988	(988)	-	-
Radio City	2,142	2,430	(2,209)	-	2,363
Football Foundation	1,323	-	-	-	1,323
Liverpool CVS	-	500	(500)	-	-
Albert Gubbay	-	31,600	(26,540)	-	5,060
Home Office	1,417	-	-	-	1,417
Merseyside Police	56	3,000	(3,000)	-	56
Inclusion Offer	-	12,412	(8,668)	-	3,744
Clothworkers Foundation	-	1,750	(1,750)	-	-
Arts Socieity	-	500	(500)	-	-
Merseyside Waste Authority	-	5,217	(2,828)	-	2,389
Ironmongers	-	5,409	-	-	5,409
Lottery Covid-19 Relief	-	72,559	(72,559)	-	-
Barclays Covid-19 Relief	-	100,000	(100,000)	-	-
SMF Covid-19 Relief	-	100,000	(100,000)	-	-
Community Cashback	-	12,422	(5,804)	-	6,618
CMC	-	52,295	(52,295)	-	-
Cheshire Community Foundation	-	4,533	(4,533)	-	-
Wirral BC	-	29,673	(29,673)	-	-
LFC Foundation	-	40,000	(40,000)	-	-
Pavers Charitable Trust	-	500	(500)	-	-
HAF Holiday Club	-	794	(794)	-	-
	<u>5,069,583</u>	<u>510,301</u>	<u>(633,894)</u>	<u>14,697</u>	<u>4,961,341</u>

WIRRAL YOUTH ZONE
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CONSOLIDATED STATEMENT OF CASH FLOWS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

20 Restricted funds - group and company

(Continued)

Comparative information in respect of the preceding year is as follows:

	Movement in funds				Balance at 31 March 2020 £
	Balance at 1 April 2019 £	Incoming resources £	Resources expended £	Transfers £	
Capital	5,307,946	-	(266,774)		5,041,173
Youth Investment Fund	18,046	218,585	(236,631)	-	-
BBFC	35,990	-	(12,517)		23,473
Medicash	573	15,000	(15,573)		
Inspiring Futures	-	9,953	(9,953)	-	-
Outreach	-	8,454	(8,454)	-	-
Feeding Britain	-	2,289	(2,289)	-	-
Peter Harrison Foundation	-	512	(512)		-
Radio City	-	2,752	(610)	-	2,142
Football Foundation	-	1,700	(377)	-	1,323
DM Thomas	-	608	(608)	-	-
Duchy of Lancaster	-	2,000	(2,000)	-	-
Mencap	-	942	(842)	-	-
Home Office	-	8,500	(7,083)	-	1,417
Merseyside Police	-	5,584	(5,528)		56
	<u>5,362,555</u>	<u>285,317</u>	<u>(578,289)</u>		<u>5,069,583</u>

21 Analysis of net assets between funds

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
Fund balances at 31 March 2021 are represented by:						
Tangible assets	-	4,925,496	4,925,496	-	5,041,165	5,041,165
Current assets/ (liabilities)	533,158	35,845	569,003	93,698	28,418	122,116
	<u>533,158</u>	<u>4,961,341</u>	<u>5,494,499</u>	<u>93,698</u>	<u>5,069,583</u>	<u>5,163,281</u>

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22 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2021 £	2020 £
Within one year	2,184	2,184
Between two and five years	546	2,730
	<u>2,730</u>	<u>4,914</u>

23 Related party transactions

During the year the charity entered into the following transactions with related parties:

Peter Bibby, who is a trustee, is a director of Nalestar Ltd. During the year this company provided services totalling £763 (2020 - £796). He is also a director of Youth Federation Ltd who paid £nil for services in the year (2020 - £8,602).

During the year the charity received donations which in total amounted to £39,000 (2020 - £47,500) from various trustees of the charity, their associated foundations or from companies in which they have significant control.

24 Analysis of changes in net funds

The charity had no debt during the year.

25 Cash generated from operations

	2021 £	2020 £
Surplus/(deficit) for the year	331,218	(512,946)
Adjustments for:		
Gain on disposal of tangible fixed assets	(350)	-
Depreciation and impairment of tangible fixed assets	130,718	181,855
Movements in working capital:		
Decrease in stocks	301	1,157
Decrease/(increase) in debtors	(16,892)	2,618
(Decrease)/increase in creditors	(27,320)	28,650
Cash generated from/(absorbed by) operations	<u><u>417,675</u></u>	<u><u>(298,666)</u></u>