

Charity registration number 1163183

Company registration number 09267940 (England and Wales)

**WIRRAL YOUTH ZONE**  
**T/A THE HIVE**  
**ANNUAL REPORT AND CONSOLIDATED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**



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

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<b>Trustees</b>	Mr C A C Hurst (Chair)	
	Mr J H Schofield	
	Mr P J Bibby	
	Mrs K E Eugeni	
	Mr P J C Garrigan	
	Mr M L Noon	
	Mr J Syvret CBE	
	Mrs H C Kanakides	
	Mrs S Weir	
	Ms H Robson	(Appointed 27 April 2025)
	Mr W P L Roberts	(Appointed 24 May 2025)
<b>Senior management</b>	Mrs J Wilson	Chief Executive Officer
<b>Charity number (England and Wales)</b>	1163183	
<b>Company number</b>	09267940	
<b>Registered office</b>	Wirral Youth Zone Bright Street Birkenhead Wirral Merseyside CH41 4EA	
<b>Auditor</b>	Xeinadin Audit Limited 46 Hamilton Square Birkenhead Wirral Merseyside CH41 5AR	
<b>Bankers</b>	Handelsbanken 4th Floor 10 Duke Street Liverpool Merseyside L1 5AS	

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# WIRRAL YOUTH ZONE T/A THE HIVE CONTENTS

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**WIRRAL YOUTH ZONE**  
**T/A THE HIVE**  
**FOREWORD FROM OUR CHAIR AND CEO**  
**FOR THE YEAR ENDED 31 MARCH 2025**

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**Foreword from our Chair**

"The Hive has had a massive positive impact on my social and emotional wellbeing. I really appreciate the support the inclusion team has given me." – Hive member

Those words capture what The Hive is all about. We're here to create safe, supportive spaces that help young people thrive wherever they're starting from, and whatever they're facing. This past year, we supported over 2,750 young people through nearly 35,000 visits. That's not just a number; it's a measure of the trust young people place in us, and a reminder of how vital our work continues to be.

It has also been a year of reflection and gratitude. We were deeply saddened by the passing of Stuart Barnes, our founding CEO. Stuart was instrumental in shaping The Hive as a place of possibility, care and ambition. His legacy lives on in every programme, every conversation, and every young person who walks through our doors.

For me personally, it has been an enormous privilege to serve as Chair of this exceptional organisation for just under five years. I was fortunate to take over from our first Chair, John Syvret, and now I am equally honoured to begin to hand over to Jon Schofield an experienced and dedicated trustee who I know will lead with integrity. I'm pleased to be staying on the board to support Jayne, our CEO, and the wider team.

But there's no denying the challenge ahead. A rise in National Insurance and minimum wage meant that this year we'll need to find an additional £80,000 just to stand still. That's the cost of one more night of being open a cost we believe is worth fighting for. Because despite the ongoing pressures faced by young people and by the youth sector more broadly, the case for investing in The Hive has never been stronger. For every £1 invested in our work, as part of the OnSide network we generate over £13 in social value equivalent to more than £18 million each year in improved wellbeing, mental health and future opportunity across Wirral.

Thank you to every partner, funder, supporter and volunteer who makes this possible as well as our amazing team. Your belief in our vision, your belief in our young people is the foundation on which all this impact is built.

**Charles Hurst, Chair**

**Foreword from our CEO**

As Chief Executive, I often say I'm just the caretaker of this incredible facility. I don't lead it, Wirral's young people do. And I do this job because of them. They are the ones who bring the place to life, who fill it with laughter, learning, belief and energy. My job is to make sure we keep up with them!

In the last year, The Hive has done what youth work does best it's stepped into the gap. When families were struggling, we delivered food hampers and served free hot meals to our young people. Where local services have been overwhelmed, we offered mentoring, wellbeing support and trusted relationships. When the cost-of-living crisis made activities feel like a luxury, we made sure ours remained accessible, warm, and packed with opportunity.

One thing that's been said to me repeatedly by young people, parents, and visitors is just how brilliant our team is. Whenever we ask young people what they love most about The Hive, they always say the same thing: the staff. From the warm welcome at the door to the kindness, energy and support they receive throughout the building, our team make this place feel safe, fun and full of possibility. We are so lucky to have them, and I am incredibly proud to be part of such a team.

What really struck me this year is how far our young people are now leading the way. Our young leaders volunteer weekly over 3000 hours last year. Our ambassadors host events, interview our staff, represent us at local and national forums, and shape our future through our Hear by Right programme. And next year, they've got even bigger plans. Young people don't just attend The Hive. They lead it.

Every time I walk into a busy session 200 young people choosing to spend their evening here I'm reminded why this work matters. Whether they're spending time with friends, recording an album, playing five-a-side, exploring AI, or just having a quiet conversation with a youth worker after a tough week. The Hive is doing something magical.

Thank you for being part of it.

**Jayne Wilson, CEO**

# **WIRRAL YOUTH ZONE**

## **T/A THE HIVE**

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

#### **FOR THE YEAR ENDED 31 MARCH 2025**

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The trustees present their annual report and financial statements for the year ended 31 March 2025.

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 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**

Wirral Youth Zone, known locally as The Hive, a name chosen by young people, is a purpose built facility designed for young people aged 8–19, and up to 25 for those with additional needs. Based in the heart of Birkenhead, we recently celebrated our 8th birthday, continuing to provide a vibrant, inclusive, and safe environment for all young people. We are Wirral's Youth Zone.

We are proud to be part of the OnSide Youth Zones Network, a growing movement of modern, independent youth organisations built on shared principles. OnSide is transforming youth provision across the UK by developing state of the art spaces where young people can thrive. While we embrace our place in this wider network, Wirral Youth Zone is first and foremost an independent charity, rooted in and responsive to the needs of our local community.

Our model ensures that cost is never a barrier. For just £5 per year and 50p per visit, young people gain access to more than 20 activities per night, including sports, arts, music, drama, climbing, employability workshops, and much more. The Hive provides a safe place to enjoy leisure time, build confidence, raise aspirations, and support better mental and physical health.

Our vision is simple yet powerful:

To help young people be healthier, happier, and thrive in their communities.

We achieve this by providing:

- Somewhere safe to go
- Something positive to do
- Someone trusted to talk to

While our modern facilities and exciting opportunities are a major draw, it's the transformational youth work and the dedication of our inspiring youth workers that truly make the difference and keep young people coming back again and again.

#### **Our Approach**

We take a strengths-based approach that:

- Helps young people identify and build on their potential, not just their problems.
- Empowers young people to be active partners in their development, with a voice in shaping The Hive and taking on leadership roles.
- Champions equality and inclusion, promoting human rights and social justice while ensuring our services are accessible to all.
- Creates an environment that feels safe yet challenging, encouraging personal growth.
- Is committed to continuous improvement, guided by feedback from our young people and stakeholders.

We know this approach works and supports young people in their personal and social development, enhances employability, and improves overall wellbeing.

# WIRRAL YOUTH ZONE

## T/A THE HIVE

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

#### FOR THE YEAR ENDED 31 MARCH 2025

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#### *Our Values*

We are guided by five core organisational values that shape everything we do:

- **Young people first:** young people are at the heart of everything we do, inspiring and challenging us to deliver services that exceed their needs and challenge them to be the best they can be.
- **Excellence:** we encourage ourselves and each other to be the best we can be through continuous learning and improvement and a focus on finding solutions.
- **Respect:** we act with honesty and integrity, celebrating diversity across the whole organisation and caring about each other, our young people and the Youth Zone environment.
- **Ambition:** we are passionate and driven in taking on new challenges, embracing new ideas, and exceeding our ambitions for young people, the Youth Zones and our local communities.
- **Collaboration:** we will create and nurture strong, creative partnerships, working together to achieve better results and outcomes for young people.

#### *Our objectives for 2024–25*

To achieve our vision of supporting young people to be happy, safe, healthy and able to thrive, we worked towards the following five strategic objectives:

- **Young People** – To increase the reach and relevance of our offer, ensuring The Hive is a safe, accessible and inspirational destination of choice for all young people in Wirral.
- **Partnership working** – To deepen our role within the local community by fostering strong partnerships, increasing use of our building, and creating a sense of shared ownership and pride in The Hive.
- **Innovation and Impact** – To refine and evolve our universal and targeted provision, ensuring it remains relevant and engaging while capturing the measurable difference our work makes to young people's lives.
- **Youth Leadership and Inclusion** – To ensure young people are actively involved in shaping and leading our work, with a strong voice across our governance, planning, and delivery.
- **Organisational Strength** – To build a more resilient and sustainable organisation through investment in our people, strong financial management, improved governance and the diversification of our income streams.

#### **Achievements during the period - the difference we make**

##### *A Year of Impact*

In 2024-25, The Hive proved more than ever before that it is not just a youth facility, it was a thriving community powered by high-quality youth work, creativity, resilience, and inclusion. With over 34,000 visits and nearly 10000 more through our partner collaborations, our reach has grown significantly, and so has our impact.

Evaluation shows that of the young people we work with in the youth zone:

- 80% increased/maintained their self-confidence
- 89% increased/maintained their aspirations

From pioneering STEM projects and focused mentoring to arts, dance and health programmes, we supported young people to develop vital skills and belief in their future. More than 240 mentoring sessions gave personalised, life-changing support to young people navigating serious challenges.

Our Lemonade wellbeing programme and Inspiring Futures delivered in Wirral schools, helped almost 400 pupils build resilience, self-esteem and emotional literacy with many going on to join The Hive beyond the programme.

In a community where we know food poverty is a reality, we provided over 10,000 free hot meals and around 500 food hampers. We also made sure that everyone we worked with had a reason to celebrate at Christmas. Highlights included bespoke sessions for all age groups, a cosy Christmas Eve celebration, and the delivery of 80+ hampers (with food, gifts and Christmas pyjamas) to families, thanks to support from Wirral Council's Household Support Fund, corporate partners and the LFC Foundation.

# **WIRRAL YOUTH ZONE**

## **T/A THE HIVE**

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

#### **FOR THE YEAR ENDED 31 MARCH 2025**

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#### **The reason we are here – our work with young people**

##### *Our Universal Offer*

Six days a week, The Hive opened its doors to young people aged 8–25, offering four core universal sessions (two junior, two senior), two dedicated inclusion sessions, plus a packed calendar of projects, outreach and programmes across Wirral.

With over 20 activities each night, every session offered something new, from kit car engineering and AI experiments to climbing, debates, drama, and discussion sessions on topics like exploitation, consent and gambling.

Our Bright Sparks Programme drove STEM engagement, with over 25,000 participations and strong representation from both girls and boys. We also became a Greenpower Education Trust Centre of Excellence, one of the few youth organisations to do so, for our innovative work getting young people to design, build and race electric cars.

New projects kept momentum high: young people hosted podcasts with business leaders, pitched AI-powered business ideas, and explored identity and culture through creative media. Our arts programme including dance groups, partnerships with MD productions and a Live at The Hive music festival. In sports we partnered with Dallaglio Rugby and the LFC Foundation. Our rec raves are the highlight of the week, and the rec challenges keep on coming.

Young people loved the improvements, and we supported an additional 100 young people each week compared to 2023/24.

##### *Inclusion: Embedding Equity in Everything*

Inclusion is central to The Hive's ethos. We recorded over 4,000 attendances from young people with SEND, with Hiveability Sundays welcoming 80+ people each week.

We extended our offer with a new 14+ Hiveability session focused on independent living skills like budgeting, cooking, travel, and household management now regularly attended by over 30 young people.

"I didn't think I'd ever learn to cook on my own. Now I've made meals for my family, and it feels amazing."

Our inclusion team also supported young people within universal sessions providing calm spaces, one-to-one support and trusted relationships to help overcome anxiety and build confidence. Themed events throughout the sessions celebrated diversity and empowerment, with young people producing zines, music and visual art to express how we are all unique but all belong.

##### *Mentoring*

Over the year, our mentoring programme supported more than 40 young people referred by schools, CAMHS and social care. Every participant showed measurable gains in wellbeing, confidence and aspiration. 100% of young people reported increased development across all outcome areas with the most significant improvements in confidence, leadership and mental health

##### *Wellbeing: The Lemonade Project*

Thanks to new funding from the Medicash Foundation, our Lemonade Project continued to help young people in school build emotional resilience, self-esteem and healthy relationships. Using the ME App to track progress:

- 100% reported overall improvement
- 22% increase in managing emotions
- 13% increase in self-esteem and awareness
- 11% rise in mental wellbeing

Feedback from teachers and youth workers was overwhelmingly positive, with clear improvements in engagement, mood and peer relationships.

# **WIRRAL YOUTH ZONE**

## **T/A THE HIVE**

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

#### **FOR THE YEAR ENDED 31 MARCH 2025**

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#### *Inspiring Futures*

This targeted programme helped young people at risk of exclusion or school refusal to re-engage through a mix of education, fun and employability. Demand has been high, with some cohorts showing a 90% increase in school attendance.

"Thank you for making the students' day so happy and positive they returned with huge smiles." – Teacher feedback

#### *Our Community Work*

With over 47,000 visits (including those from partner use), The Hive remains a vital anchor for the community.

We hosted Progress Schools Alternative Provision, CAMHS early assessment teams, school and colleges, careers fairs and training providers, offering a safe, vibrant space for engagement, support and learning. We worked in partnership with local schools to support transition events, demonstrating our commitment to being a truly community-owned space.

Our outreach teams, supported by Prima Housing and Cradle to Career, took The Hive Outside into streets, parks and neighbourhoods, helping many young people become members through first-time engagement as well as supporting communities.

Four family fun days, funded by Cadent, brought together over 1,000 people for shared experiences and celebration and a chance for our young people to show their families and younger siblings around The Hive.

#### *Youth Voice: Led by Young People*

We continued to develop our Young Ambassadors programme as they completed the "Hear by Right" framework, including a residential, and presented their ideas to the Board of Trustees. Their recommendations are leading to tangible changes, including:

- Young people's input into staff recruitment
- Restarting our LGBTQ+ group, Work it Out
- Updating menus and website for better inclusion
- More visibility for our organisational values and what this means for our young people
- Greater input into strategic planning

We now run regular Junior and Hiveability Councils, and our Young Leaders contributed over 3,200 hours of peer support and volunteering. Many also gained accreditations in food hygiene, first aid, climbing and sports leadership, supported by partners like the LFC Foundation.

Beyond the building, our ambassadors delivered a powerful social action project in local care homes, adapting Hive activities for older residents and breaking down generational barriers.

"One person hadn't left their room in months, they came down just because they knew the young people were visiting." – Care Home Staff

"Knowing we made that kind of difference was amazing." – George, Young Ambassador

#### *Our staff team*

"The team that I get to work with at The Hive are extremely passionate about their job and inspire me to do the best job that I can possibly do. I feel that the culture which has been created is a solid one emphasising a real feeling of togetherness and teamwork."

We know the work we do with our young people is only made possible by our amazing team of staff and volunteers and we work hard to create the right environment. In our annual staff survey 96% of our staff would recommend working here to family and friends and 87% are 'very happy in their work.' We will continue to work hard to be an employer of choice.



**WIRRAL YOUTH ZONE  
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TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2025**

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*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.

**Financial review**

The Trustees would like to thank all of our patrons, corporate supporters' community partners, Wirral Council and the various grant-making bodies for their continued support of The Hive Youth Zone this year. Without the support of all of these key stakeholders, we would not have been able to provide the support to the young people which we do.

*Financial sustainability*

We worked hard throughout the year to carefully manage our expenditure while maximising income, with regular oversight from the Finance Committee to help us navigate a challenging financial environment.

We strengthened our fundraising capability, with OnSide Foundation support to provide additional investment in our income generation team. This will enable us to deliver our new fundraising strategy, which focuses both on stewarding our existing partners and diversifying into new income streams, including community giving and corporate ESG partnerships.

We continue to review all our contracts and suppliers to ensure that every pound we spend is used effectively. In some cases, this has included bringing contracts in house to deliver savings and better control.

Our strategy remains focused on building long-term sustainability by broadening our supporter base, securing multi-year funding, and maintaining strong financial discipline. This will allow us to continue to invest in our services and facilities while holding sufficient reserves to protect the future of the charity.

*Going concern*

The Financial Statements are prepared on a going concern basis.

At the time of approving the accounts, 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 accounts.

The income of The Hive (restricted and unrestricted) totalled £1,327,528 whilst expenditure totalled £1,457,874 of which £111,624 was depreciation of our assets. Without depreciation the charity shows a small operational deficit.

We have set a budget for 2025-26 to breakeven operationally and at the end of the first quarter are on track. Looking ahead, we are not aware of anything that causes us concern relating to the budget set.

After careful analysis of the Charity's income, expenditure, unrestricted reserves, and forecasts the Trustees are confident in the Charity's ability to continue as a going concern. 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

**WIRRAL YOUTH ZONE  
T/A THE HIVE  
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2025**

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*Reserves policy*

The Board of Trustees has established a reserves policy that reflects the risks to which the charity is exposed. In line with this policy, the level of unrestricted reserves and the basis for their calculation are reviewed regularly.

The policy focuses on ongoing fixed costs, excluding variable costs and expenditure linked to restricted projects (which are covered by restricted funds). The Trustees have determined that unrestricted, or 'free' reserves should be maintained at a level equivalent to approximately 3–6 months of day-to-day running costs. This ensures that the organisation can continue to operate effectively in the event of a significant reduction in income.

The purpose of unrestricted funds is to support all day-to-day activities necessary to deliver our universal youth provision. Based on the latest review, 3–6 months of fixed costs equates to between £375,000 and £750,000.

At 31 March 2025, the charity held unrestricted reserves of £404,860, providing cover for approximately 3.5 months of fixed costs and in line with the reserves policy.

*Major risks*

Wirral Youth Zone recognises that taking carefully considered risks is sometimes necessary to achieve better outcomes for children and young people. Our appetite for risk varies depending on the activity, but decisions are always underpinned by appropriate due diligence and risk assessment.

Our overarching aim is to remain a financially robust and operationally resilient organisation, with the capacity to deliver a high-quality core offer and operate our facility effectively. We also recognise the critical importance of maintaining our reputation and will act where this is threatened by unacceptable behaviours or misaligned values from staff or volunteers.

We maintain a low to cautious risk tolerance, with zero tolerance in safeguarding and protecting young people from harm.

The Trustees have developed a comprehensive risk register, outlining the key strategic, business and operational risks. This is reviewed quarterly by the CEO, and any new or changed risks are reported to the Board.

Current principal risks include:

- Financial: Failure to meet income targets or manage expenditure, leading to reduced reserves or cash flow issues, including the potential loss of local authority funding.
- Operational Disruption: A major building incident that could interrupt service delivery or require substantial investment.
- Reputational Risk: Low levels of engagement from the community or partners, resulting in reduced perceived value and standing within Wirral.

*Plans for future periods*

Building on the strong foundations of our first eight years, and with valuable input from young people, staff, stakeholders and partners, we have shaped an ambitious three-year strategy. This plan, finalised in summer 2024, sets out how we will grow The Hive's reach, impact and sustainability—remaining true to the OnSide DNA while responding to the unique needs of young people across Wirral.

A key focus will continue to be on expanding our universal youth work offer—delivering more sessions, engaging more young people, and continuing to ensure that The Hive is a safe, inspiring and inclusive space where every young person can thrive. By 2027 we are aiming to grow our membership to over 3,500, with more than 1,200 weekly attendances across our sessions and partner work.

# **WIRRAL YOUTH ZONE**

## **T/A THE HIVE**

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

#### **FOR THE YEAR ENDED 31 MARCH 2025**

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*Strategic Aim one - To be a safe, high-quality universal provision, led by young people— inspirational and responsive to their changing needs and those of Wirral's communities.*

Our goals in the forthcoming year are:

- **The Hive Youth Zone is open and accessible to all, 7 days a week**
  - By March 2026 we aim to:
    - have over 3,000 members
    - reach an average of 1,000 young people per week
    - deliver eight core sessions across the week
    - ensure most spaces including gym, boxing and performing arts spaces are open at least five times a week
- **The Hive is at the heart of the community**, with increased reach including our work in the community and outreach activities, continued partnership use of the building and family days delivered weekly. We will continue to explore how we work in partnership with other organisations in Wirral, and the wider city region, including supporting the development of Wirral Youth Alliance.
- **We remain inclusive and diverse**, continuing to look at how we can make our offer accessible and inclusive to all young people and continue to reflect the demographics of Wirral. Our young people have identified the need to support young people from the LGBT+ community as well make changes to our website and signage to be more welcoming and inclusive. We will also undertake training and awareness with the staff team to ensure we are all adopting best practices.
- **Our offer is continuously evolving**— ensuring we are meeting the needs of our young people and responding to their feedback, with greater use of digital, AI and STEM programming, life skills and employability development, and targeted support such as mentoring and wellbeing delivered both in-house and in schools.
- **We capture the impact of our work**, with the aim of 20% of members participating in outcome tracking and regular reporting that helps shape delivery and demonstrates our value to supporters and partners.

*Strategic aim two - To strengthen The Hive Youth Zone by investing in our people and facilities, diversifying income, and ensuring excellent governance—including strong youth voice at every level.*

Our goals this year:

- **Young people shape what we do.** Through regular youth voice forums, junior buddying, inclusion councils and the Hear by Right framework, we will facilitate young people being active at every element of the organisation from a presence at our Board meetings, programme design and strategy delivery.
- **Our governance is strong and forward-looking.** With a refreshed board governance and succession plan, all relevant subcommittees in place, and a clear trustee training and reporting structure.
- **We are an employer and volunteer provider of choice.** We will continue to look how we retain and develop our staff. We will continue to strive to become a real living wage employer and review how else we can value our staff. We will reinvigorate our approach to volunteering, including looking at how we can obtain qualifications for our young leaders.
- **We are financially stable and ambitious.** We will deliver a three-year income plan focused on multi-year funding, corporate partnerships, community fundraising and new initiatives such as a local lottery and Hive Heroes challenge.
- **We invest wisely in our building and resources** Ensuring value for money, regular maintenance, and facilities that match the ambition and energy of our young people. We will start with a clear asset management and replacement plan.
- **We are a trusted and visible charity**, recognised locally and regionally as a thought leader in youth work and a positive force for young people across Wirral and beyond. We will take an active part in multi-agency partnerships and structures as well as being the lead organisation for the Wirral Youth Alliance.

#### **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 and amended on 27 Jan 2025. 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.

**WIRRAL YOUTH ZONE  
T/A THE HIVE  
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2025**

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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:

Mr C A C Hurst (Chair)  
Mr J H Schofield  
Mr P J Bibby  
Mrs K E Eugeni  
Mr P J C Garrigan  
Mr M L Noon  
Mr J Syvret CBE  
Mrs H C Kanakides  
Mrs S Weir  
Ms H Robson  
Mr W P L Roberts

(Appointed 27 April 2025)

(Appointed 24 May 2025)

*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 organisation's strategic direction and establishing its policies. The Trustees carry ultimate responsibility for the charity's conduct, ensuring compliance with all legal and contractual obligations. The Board includes a Chair and Vice Chair, and Trustees are elected for terms of up to three years, with the possibility of re-election.

In addition to the Annual General Meeting, the Board meets quarterly and may establish sub-committees to provide additional oversight and scrutiny. Currently, our sub-committees include:

- Finance Committee – meets quarterly and reviews monthly financial reports.
- Risk Management Committee – includes co-opted members from Merseyside Fire Brigade to support ongoing improvements in safeguarding and health & safety.
- Performance and Scrutiny Committee – monitors progress against our goals, particularly in terms of reach and impact with young people.
- Governance and Nominations Committee – oversees governance development and succession planning.

Each committee reports to the full Board on its activities and any concerns. Decisions are made by simple majority vote; in the case of a tie, the Chair holds the casting vote.

*Remuneration policy*

This committee provides annual recommendations to the Board on staff remuneration, salary increases, and employer benefits. Recommendations are informed by benchmarking against the wider OnSide Youth Zone network and comparable third-sector organisations. The committee comprises Board representatives and the CEO.

**WIRRAL YOUTH ZONE  
T/A THE HIVE  
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2025**

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**Auditor**

In accordance with the company's articles, a resolution proposing that Xinadin Audit Limited be reappointed as auditor of the company will be put at a General Meeting.

This report has been prepared in accordance with the Statement of Recommended Practice – Accounting and Reporting by Charities and in accordance with the special provisions in Part 15 of the Companies Act 2006 relating to small companies.

The financial statements comply with current statutory requirements, the company's memorandum and Articles of Association and the Charities SORP.

**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 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 universally accessible 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.

**Disclosure of information to auditor**

So far as the trustees are aware, there is no relevant audit information (as defined by section 418 of the Companies Act) of which the charitable company's auditor are unaware, and each trustee has taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

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



.....  
Mr C A C Hurst (Chair)  
Trustee

Date: 13/10/25 .....

**WIRRAL YOUTH ZONE**  
**T/A THE HIVE**  
**STATEMENT OF TRUSTEES' RESPONSIBILITIES**  
***FOR THE YEAR ENDED 31 MARCH 2025***

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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 MEMBERS OF WIRRAL YOUTH ZONE**

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#### **Opinion**

We have audited the financial statements of Wirral Youth Zone (the 'charity') and its subsidiary for the year ended 31 March 2025 which comprise the group statement of financial activities, the group balance sheet, the charity balance sheet, the group statement of cashflows, the charity statement of cash flows and the notes to the financial statements, including summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the group and 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 *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.

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

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**Opinions on other matters prescribed by the Companies Act 2006**

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

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

**Matters on which we are required to report by exception**

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

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

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

**Responsibilities of trustees**

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

In preparing the financial statements, the trustees are responsible for assessing the group and 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.

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 MEMBERS OF WIRRAL YOUTH ZONE**

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**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 MEMBERS OF WIRRAL YOUTH ZONE**

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**Use of our report**

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



**Helen Furlong FCCA (Senior Statutory Auditor)**

For and on behalf of Xeinaidin Audit Limited, Statutory Auditor

Chartered Accountants

46 Hamilton Square

Birkenhead

Wirral

Merseyside

CH41 5AR

Date: 16.10.25

**WIRRAL YOUTH ZONE  
T/A THE HIVE  
CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES  
INCLUDING INCOME AND EXPENDITURE ACCOUNT**

**FOR THE YEAR ENDED 31 MARCH 2025**

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
<b>Income and endowments from:</b>							
Donations and legacies	5	871,155	156,511	1,027,666	930,700	314,167	1,244,867
Charitable activities	3	163,815	-	163,815	163,190	-	163,190
Other trading activities	4	84,801	-	84,801	4,768	-	4,768
Other income	6	51,246	-	51,246	42,689	-	42,689
<b>Total income</b>		<b>1,171,017</b>	<b>156,511</b>	<b>1,327,528</b>	<b>1,141,347</b>	<b>314,167</b>	<b>1,455,514</b>
<b>Expenditure on:</b>							
Raising funds	7	113,843	-	113,843	120,511	-	120,511
Charitable activities	8	1,059,961	284,070	1,344,031	994,926	415,511	1,410,437
<b>Total expenditure</b>		<b>1,173,804</b>	<b>284,070</b>	<b>1,457,874</b>	<b>1,115,437</b>	<b>415,511</b>	<b>1,530,948</b>
<b>Net expenditure</b>		<b>(2,787)</b>	<b>(127,559)</b>	<b>(130,346)</b>	<b>25,910</b>	<b>(101,344)</b>	<b>(75,434)</b>
Transfers between funds		(337)	337	-	-	-	-
<b>Net movement in funds</b>	10	<b>(3,124)</b>	<b>(127,222)</b>	<b>(130,346)</b>	<b>25,910</b>	<b>(101,344)</b>	<b>(75,434)</b>
<b>Reconciliation of funds:</b>							
Fund balances at 1 April 2024		407,984	4,598,205	5,006,189	382,074	4,699,549	5,081,623
<b>Fund balances at 31 March 2025</b>		<b>404,860</b>	<b>4,470,983</b>	<b>4,875,843</b>	<b>407,984</b>	<b>4,598,205</b>	<b>5,006,189</b>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

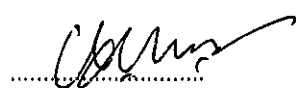
The notes on pages 21 to 34 form part of these financial statements.

**WIRRAL YOUTH ZONE**  
**T/A THE HIVE**  
**CONSOLIDATED BALANCE SHEET**  
**AS AT 31 MARCH 2025**

		2025		2024	
	Notes	£	£	£	£
<b>Fixed assets</b>					
Tangible assets	14		4,452,558		4,564,181
<b>Current assets</b>					
Stocks	15	1,959		2,506	
Debtors	16	174,912		141,742	
Cash at bank and in hand		534,367		533,216	
			711,238		677,464
<b>Creditors: amounts falling due within one year</b>	17	(287,953)		(235,456)	
<b>Net current assets</b>			423,285		442,008
<b>Total assets less current liabilities</b>			4,875,843		5,006,189
<b>Net assets</b>			4,875,843		5,006,189
<b>The funds of the charity</b>					
Restricted income funds	20		18,420		34,018
Restricted fixed asset funds	20		4,452,563		4,564,187
Unrestricted funds			404,860		407,984
			4,875,843		5,006,189

The notes on pages 21 to 34 form part of these financial statements.

The financial statements were approved by the trustees on 13.10.25



Mr C A C Hurst (Chair)  
Trustee

Company registration number 09267940 (England and Wales)

**WIRRAL YOUTH ZONE  
T/A THE HIVE  
CHARITY BALANCE SHEET  
AS AT 31 MARCH 2025**

	Notes	2025 £	£	2024 £	£
<b>Fixed assets</b>					
Tangible assets	14	4,452,558		4,564,181	
Investments		2		2	
		<u>4,452,560</u>		<u>4,564,183</u>	
<b>Current assets</b>					
Debtors	16	180,689		147,555	
Cash at bank and in hand		524,990		524,173	
		<u>705,679</u>		<u>671,728</u>	
<b>Creditors: amounts falling due within one year</b>	17	<u>(281,925)</u>		<u>(229,249)</u>	
<b>Net current assets</b>			<u>423,754</u>		<u>442,478</u>
<b>Total assets less current liabilities</b>			<u>4,876,314</u>		<u>5,006,661</u>
<b>Net assets</b>			<u><u>4,876,314</u></u>		<u><u>5,006,661</u></u>
<b>The funds of the charity</b>					
Restricted income funds	20	18,420		34,019	
Restricted fixed asset funds	20	4,452,563		4,564,187	
Unrestricted funds	21	405,331		408,455	
		<u>4,876,314</u>		<u>5,006,661</u>	

The notes on pages 21 to 34 form part of these financial statements.

The financial statements were approved by the trustees on 13/10/25



Mr C A C Hurst (Chair)  
Trustee

Company registration number 09267940 (England and Wales)

**WIRRAL YOUTH ZONE**  
**T/A THE HIVE**  
**CONSOLIDATED STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

		2025		2024	
	Notes	£	£	£	£
<b>Cash flows from operating activities</b>					
Cash generated from/(absorbed by) operations	24		1,151	(22,468)	
<b>Net cash used in investing activities</b>			-	-	
<b>Net cash used in financing activities</b>			-	-	
<b>Net increase/(decrease) in cash and cash equivalents</b>			1,151	(22,468)	
Cash and cash equivalents at beginning of year			533,216	555,684	
<b>Cash and cash equivalents at end of year</b>			<u>534,367</u>	<u>533,216</u>	

The notes on pages 21 to 34 form part of these financial statements.

**WIRRAL YOUTH ZONE  
T/A THE HIVE  
CHARITY STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 31 MARCH 2025**

	Notes	2025 £	£	2024 £	£
<b>Cash flows from operating activities</b>					
Cash generated from/(absorbed by) operations	25		817	(31,913)	
<b>Net cash used in investing activities</b>			-	-	
<b>Net cash used in financing activities</b>			-	-	
<b>Net increase/(decrease) in cash and cash equivalents</b>			817	(31,913)	
Cash and cash equivalents at beginning of year			524,173	556,086	
<b>Cash and cash equivalents at end of year</b>			<u>524,990</u>	<u>524,173</u>	

The notes on pages 21 to 34 form part of these financial statements.

**WIRRAL YOUTH ZONE  
T/A THE HIVE  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025**

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**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, Wirral, Merseyside, 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" 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)". 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 accounts, 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 accounts.

The income of The Hive (restricted and unrestricted) totalled £1,327,528 whilst expenditure totalled £1,457,874 of which £111,624 was depreciation of our assets. Without depreciation the charity shows a small operational deficit.

We have set a budget for 2025-26 to breakeven operationally and at the end of the first quarter are on track. Looking ahead, we are not aware of anything that causes us concern relating to the budget set.

After careful analysis of the Charity's income, expenditure, unrestricted reserves, and forecasts the Trustees are confident in the Charity's ability to continue as a going concern. 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

**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.

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.



**WIRRAL YOUTH ZONE**  
**T/A THE HIVE**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2025**

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**1 Accounting policies**

**(Continued)**

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.

Local government grants are recognised on receipt.

Income from trading activities, includes income from trading activities to raise funds for the charity. Income is recognised when earned and the charity is entitled to the receipt.

**1.5 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Raising funds includes all expenditure incurred by the charity to raise funds for its charitable purposes and includes costs of all fundraising activities, events and non-charitable activities.

Support costs are those that assist the work of the charity but are not directly attributable to the charitable activities. Support costs include office costs, administrative payroll costs and governance costs which support the charity's activities. Where the support costs cannot be attributable to a direct activity they have been allocated to the costs of raising funds and charitable activities on a pro-rata basis.

Governance costs represent costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.

**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% straight line
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).

**WIRRAL YOUTH ZONE**  
**T/A THE HIVE**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2025**

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**1 Accounting policies** (Continued)

**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.

**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.

**WIRRAL YOUTH ZONE  
T/A THE HIVE  
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 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 Income from charitable activities**

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
<b>Charitable Activity</b>		
Membership and entry fees	27,988	35,396
Catering income	65,168	65,382
Facility hire income	70,659	62,412
	<u>163,815</u>	<u>163,190</u>

**4 Income from other trading activities**

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fundraising events	<u>84,801</u>	<u>4,768</u>

**WIRRAL YOUTH ZONE**  
**T/A THE HIVE**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**5 Income from donations and legacies**

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	470,367	156,511	626,878	451,999	314,167	766,166
General donations and founder patrons	400,788	-	400,788	478,701	-	478,701
	<u>871,155</u>	<u>156,511</u>	<u>1,027,666</u>	<u>930,700</u>	<u>314,167</u>	<u>1,244,867</u>
<b>Grants receivable for core activities</b>						
Wirral Borough Council	200,000	-	200,000	200,000	-	200,000
Other	200,788	-	200,788	278,701	-	278,701
	<u>400,788</u>	<u>-</u>	<u>400,788</u>	<u>478,701</u>	<u>-</u>	<u>478,701</u>

**6 Other income**

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Other income	8,045	5,554
Gift aid	29,967	30,000
Interest received	13,234	7,135
	<u>51,246</u>	<u>42,689</u>

**7 Expenditure on raising funds**

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
<b>Fundraising and publicity</b>		
Fundraising support	9,645	30,750
Staff costs	104,198	89,761
	<u>113,843</u>	<u>120,511</u>

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**8 Expenditure on charitable activities**

	Charity 2025 £	Trading Co 2025 £	Total 2025 £	Charity 2024 £	Trading Co 2024 £	Total 2024 £
<b>Direct costs</b>						
Staff costs	684,530	-	684,530	397,717	-	397,717
Depreciation and impairment	111,624	-	111,624	116,655	-	116,655
Advertising	7,986	-	7,986	19,245	-	19,245
Purchases	3,188	55,445	58,633	3,678	62,378	66,056
	<u>807,328</u>	<u>55,445</u>	<u>862,773</u>	<u>537,295</u>	<u>62,378</u>	<u>599,673</u>
<b>Share of support and governance costs (see note 9)</b>						
Support	460,393	385	460,778	776,473	592	777,065
Governance	16,130	4,350	20,480	27,414	6,285	33,699
	<u>1,283,851</u>	<u>60,180</u>	<u>1,344,031</u>	<u>1,341,182</u>	<u>69,255</u>	<u>1,410,437</u>
<b>Analysis by fund</b>						
Unrestricted funds	999,781	60,180	1,059,961	925,671	69,255	994,926
Restricted funds	284,070	-	284,070	415,511	-	415,511
	<u>1,283,851</u>	<u>60,180</u>	<u>1,344,031</u>	<u>1,341,182</u>	<u>69,255</u>	<u>1,410,437</u>

**9 Support costs allocated to activities**

	2025 £	2024 £
Staff costs	113,633	374,070
Insurance	24,921	25,907
Light and heat	81,503	79,106
Telephone	11,502	14,910
Post and stationary	5,196	4,978
Staff travel	1,922	1,886
Session consumables	87,160	139,861
Repairs and renewals	66,342	70,412
Computer costs	31,254	20,765
Other expenses	35,607	43,014
Bank charges	1,738	2,156
Governance costs	20,480	33,699
	<u>481,258</u>	<u>810,764</u>
<b>Analysed between:</b>		
Charity	476,523	803,887
Trading Co	4,735	6,877
	<u>481,258</u>	<u>810,764</u>

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<b>9</b>	<b>Support costs allocated to activities</b>	<b>(Continued)</b>	
		<b>2025</b>	<b>2024</b>
		<b>£</b>	<b>£</b>
	<b>Governance costs comprise:</b>		
	Audit fees	10,160	11,505
	Accountancy	4,700	3,660
	Legal and professional	5,620	18,534
		<u>20,480</u>	<u>33,699</u>
<b>10</b>	<b>Net movement in funds</b>	<b>2025</b>	<b>2024</b>
		<b>£</b>	<b>£</b>
	The net movement in funds is stated after charging/(crediting):		
	Fees payable to the group's auditor:		
	- for the audit of the group's financial statements	9,800	7,860
	- for other financial services	4,700	3,820
	Depreciation of owned tangible fixed assets	<u>111,624</u>	<u>116,655</u>
<b>11</b>	<b>Trustees</b>		
	None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.		
<b>12</b>	<b>Employees</b>		
	The average monthly number of employees during the year was:		
		<b>2025</b>	<b>2024</b>
		<b>Number</b>	<b>Number</b>
		<u>65</u>	<u>60</u>
	<b>Employment costs</b>	<b>2025</b>	<b>2024</b>
		<b>£</b>	<b>£</b>
	Wages and salaries	831,439	794,804
	Social security costs	53,355	50,145
	Other pension costs	17,567	16,599
		<u>902,361</u>	<u>861,548</u>

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**12 Employees**

(Continued)

The number of employees whose annual remuneration was more than £60,000 is as follows:

	2025 Number	2024 Number
£60,000/£70,000	1	-

**Remuneration of key management personnel**

The remuneration of key management personnel was as follows:

	2025 £	2024 £
Aggregate compensation	235,509	171,867

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

**13 Taxation**

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

**14 Tangible fixed assets - Group and Charity**

	Leasehold land and buildings £	Plant and equipment £	Fixtures and fittings £	Computers £	Total £
<b>Cost</b>					
At 1 April 2024	5,270,388	100,409	156,458	79,168	5,606,423
At 31 March 2025	5,270,388	100,409	156,458	79,168	5,606,423
<b>Depreciation and impairment</b>					
At 1 April 2024	731,248	100,409	131,416	79,168	1,042,241
Depreciation charged in the year	105,396	-	6,228	-	111,624
At 31 March 2025	836,644	100,409	137,644	79,168	1,153,865
<b>Carrying amount</b>					
At 31 March 2025	4,433,744	-	18,814	-	4,452,558
At 31 March 2024	4,539,139	-	25,042	-	4,564,181

**15 Stocks - Group**

	2025 £	2024 £
Raw materials and consumables	1,959	2,506

**WIRRAL YOUTH ZONE  
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<b>16 Debtors</b>			
<b>Group</b>		<b>2025</b>	<b>2024</b>
		<b>£</b>	<b>£</b>
<b>Amounts falling due within one year:</b>			
Trade debtors		112,027	54,103
Other debtors		2,561	4,395
Prepayments and accrued income		60,324	83,180
		<u>174,912</u>	<u>141,678</u>
		<b>2025</b>	<b>2024</b>
		<b>£</b>	<b>£</b>
<b>Amounts falling due after more than one year:</b>			
Deferred tax asset		-	64
		<u>-</u>	<u>64</u>
<b>Total debtors</b>		<u>174,912</u>	<u>141,742</u>
<b>Debtors</b>		<b>2025</b>	<b>2024</b>
<b>Charity</b>		<b>£</b>	<b>£</b>
<b>Amounts falling due within one year:</b>			
Trade debtors		107,973	50,755
Amounts owed by subsidiary undertakings		-	6,599
Other debtors		2,561	4,395
Prepayments and accrued income		70,155	85,806
		<u>180,689</u>	<u>147,555</u>
<b>17 Creditors: amounts falling due within one year</b>		<b>2025</b>	<b>2024</b>
<b>Group</b>		<b>£</b>	<b>£</b>
	<b>Notes</b>		
Other taxation and social security		17,407	15,525
Deferred income	18	197,846	122,451
Trade creditors		19,810	16,504
Other creditors		30,870	32,241
Accruals and deferred income		22,020	48,735
		<u>287,953</u>	<u>235,456</u>



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**17 Creditors: amounts falling due within one year** **(Continued)**

**Creditors: amounts falling due within one year**

Charity	Notes	2025 £	2024 £
Other taxation and social security		16,885	14,820
Deferred income	18	197,846	122,451
Trade creditors		16,659	9,029
Amounts owed to subsidiary undertakings		1,745	-
Other creditors		30,870	30,614
Accruals and deferred income		17,920	52,335
		<u>281,925</u>	<u>229,249</u>

**18 Deferred income - Group and Charity**

	2025 £	2024 £
Other deferred income	<u>197,846</u>	<u>122,451</u>

Deferred income is included in the financial statements as follows:

	2025 £	2024 £
Deferred income is included within:		
Current liabilities	<u>197,846</u>	<u>122,451</u>
Movements in the year:		
Deferred income at 1 April 2024	122,451	97,621
Released from previous periods	(122,451)	(97,621)
Resources deferred in the year	<u>197,846</u>	<u>122,451</u>
Deferred income at 31 March 2025	<u>197,846</u>	<u>122,451</u>

**19 Retirement benefit schemes**

	2025 £	2024 £
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	<u>17,567</u>	<u>16,599</u>

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

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**20 Restricted funds - Group and Charity**

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.

	At 1 April 2024	Incoming resources	Resources expended	Transfers	At 31 March 2025
	£	£	£	£	£
Capital	4,564,187	-	(111,624)	-	4,452,563
Medicash	-	43,750	(30,485)	-	13,265
Cradle to Career	16,825	20,218	(37,380)	337	-
Gaming Fund / Million Hours	4,959	-	(4,959)	-	-
Sports England	3,758	-	(3,758)	-	-
Onside Foundation	-	46,221	(46,221)	-	-
John Lewis	8,476	-	(8,476)	-	-
Prima Group	-	12,392	(10,800)	-	1,592
Wirral CVS (Step Up)	-	9,000	(8,320)	-	680
Barratts	-	9,500	(9,500)	-	-
LFC Power Up	-	9,580	(7,144)	-	2,436
HSBC	-	5,850	(5,403)	-	447
	<u>4,598,205</u>	<u>156,511</u>	<u>(284,070)</u>	<u>337</u>	<u>4,470,983</u>
Previous year:	At 1 April 2023	Incoming resources	Resources expended	Transfers	At 31 March 2024
	£	£	£	£	£
Capital	4,680,842	-	(116,655)	-	4,564,187
Football Foundation	1,323	-	(1,323)	-	-
Boxing	213	-	(213)	-	-
Spring HAF	20	-	(20)	-	-
Cradle to Career	16,682	30,685	(30,542)	-	16,825
WBC Household Support	-	20	(20)	-	-
One Wirral - Digital Inclusion	-	1,649	(1,649)	-	-
Arts & Enterprise Fund	469	-	(469)	-	-
Kitchen Fit Out	-	45,000	(45,000)	-	-
HAF Summer Fund	-	11,507	(11,507)	-	-
Summer HAF +13	-	720	(720)	-	-
Household Fund	-	10,371	(10,371)	-	-
Gaming Fund / Million Hours	-	9,655	(4,696)	-	4,959
HAF Christmas	-	2,030	(2,030)	-	-
Sports England	-	11,274	(7,516)	-	3,758
Winter Holiday Hunger Grant - Onside	-	12,964	(12,964)	-	-
Winter 23 Household Fund	-	15,988	(15,988)	-	-
Easter HAF	-	4,060	(4,060)	-	-
NHS Cadets	-	5,000	(5,000)	-	-
Onside Foundation	-	13,787	(13,787)	-	-
John Lewis	-	14,695	(6,219)	-	8,476
Burberry	-	10,000	(10,000)	-	-
	<u>4,699,549</u>	<u>314,167</u>	<u>(415,511)</u>	<u>-</u>	<u>4,598,205</u>

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**21 Unrestricted funds - Group**

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 £	At 31 March 2025 £
General funds	407,984	1,171,017	(1,173,804)	(337)	404,860

Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
General funds	382,074	1,141,347	(1,115,437)	-	407,984

**Unrestricted funds - Charity**

	At 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2025 £
General funds	408,455	1,124,548	(1,133,144)	-	399,859

Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
General funds	382,547	1,075,965	(1,050,057)	-	408,455

**22 Analysis of net assets between funds - Group**

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 March 2025:			
Tangible assets	-	4,452,558	4,452,558
Current assets/(liabilities)	404,860	18,425	423,285
	404,860	4,470,983	4,875,843

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**22 Analysis of net assets between funds - Group**

(Continued)

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
<b>At 31 March 2024:</b>			
Tangible assets	-	4,564,181	4,564,181
Current assets/(liabilities)	407,984	34,024	442,008
	<u>407,984</u>	<u>4,598,205</u>	<u>5,006,189</u>

**Analysis of net assets between funds - Charity**

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
<b>At 31 March 2025:</b>			
Tangible assets	-	4,452,558	4,452,558
Current assets/(liabilities)	405,331	18,425	423,756
	<u>405,331</u>	<u>4,470,983</u>	<u>4,876,314</u>

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
<b>At 31 March 2024:</b>			
Tangible assets	-	4,564,187	4,564,187
Current assets/(liabilities)	408,455	34,019	442,474
	<u>408,455</u>	<u>4,598,206</u>	<u>5,006,661</u>

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**23 Related party transactions**

**Transactions with related parties**

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

Peter Bibby, a trustee at Wirral Youth Zone, provides consultancy services to Nalestar Limited T/A British Bespoke workwear. In the year, the company provided goods in the form of staff uniforms totalling £821 (2024 - £2,040)

During the year the charity received donations which in total amounted to £160,000 (2024 - £50,000) from various trustees of the charity, their associated foundations or from companies in which they have significant control.

<b>24 Cash generated from operations - consolidated</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Deficit for the year	(130,347)	(75,434)
Adjustments for:		
Depreciation and impairment of tangible fixed assets	111,624	116,655
Movements in working capital:		
Decrease in stocks	547	253
(Increase) in debtors	(33,170)	(69,343)
(Decrease) in creditors	(22,898)	(19,429)
Increase in deferred income	75,395	24,830
<b>Cash generated from/(absorbed by) operations</b>	<b>1,151</b>	<b>(22,468)</b>
<b>25 Cash generated from operations - charity</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Deficit for the year	(131,347)	(75,435)
Adjustments for:		
Depreciation and impairment of tangible fixed assets	111,624	116,655
Movements in working capital:		
(Increase) in debtors	(33,136)	(78,123)
(Decrease) in creditors	(19,719)	(19,840)
Increase in deferred income	73,395	24,830
<b>Cash generated from/(absorbed by) operations</b>	<b>817</b>	<b>(31,913)</b>

**26 Analysis of changes in net funds**

The charity had no material debt during the year.

