Company registration number 04338167 (England and Wales)

Charity registration number 01097820 (England and Wales)

YOUNG PERSONS CENTRE

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2026

YOUNG PERSONS CENTRE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr T Bradshaw Mrs A Clegg OBE Mrs D Twist Ms R M Houghton Mrs M Meehan Ms R M Charles	
Secretary	Mr T Bradshaw	
Country of incorporation	United Kingdom (England and Wales)	04338167
Charity registration	England and Wales	01097820
Registered office	P O Box WN5 9XN Westfield Community School Montrose Avenue Wigan Lancashire WN5 9XN	
Independent examiner	Cowgills Limited 1st Floor Waterside House Waterside Drive Wigan Lancashire WN3 5AZ	

YOUNG PERSONS CENTRE

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YOUNG PERSONS CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2026

The trustees present their annual report and financial statements for the year ended 31 March 2026.

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, 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)".

Objectives and activities

As reported previously the increasing demands from rises in the cost of living has necessitated a flexible approach to staffing to ensure correct staff child ratios and support for an increasing number of vulnerable children.

The Young Persons Centre's delivers a fully inclusive setting for 2–4-year-olds in nursery and in breakfast club, afterschool and holiday club for school aged children.

To provide the service, the YPC employs a Centre Manager, three Seniors and nineteen Early Year practitioners who undertake joint daily planning of activities to meet the needs and interests of the children attending the centre. The centre employs key persons to ensure that the progress and well-being of all individual children is constantly monitored and feeds into future planning. The centre ensures that our staff are well trained and hence able to successfully meet the needs of the children in their care. The Young Person’s Centre promotes the importance of the learning environment and endeavours to make this as stimulating as possible.

The Management team listens to the views of children, parents and staff and uses this feedback to inform our improvement work. The staff accurately assesses the children and provides this information to our partners. As an outstanding setting, as judged by Ofsted, staff ensures that policies and procedures are in place for all aspects of safeguarding, child protection, health and safety. The focus of our charitable work in the year was to continue to collaborate closely with our partners in the Westfield School and other agencies to provide the required services to the community.

Our main activities are to provide free pre-school sessions for children aged 3–4 and to collaborate with the local authority in extending those sessions to children aged two. Grants are obtained by the charity via Wigan Borough Council to provide these services on their behalf.

In the Summer term April 2025 to July 2025.

Thirty-six funded children aged 2 years receiving 15 hours per week.

Forty-seven funded children aged 3-4 years receiving 15 hours per week.

Two funded children aged 3-4 years receiving 16.5 hours per week.

Ten funded children aged 3 - 4-year-old receiving 30 hours per week.

In the Autumn term September 2025 to December 2025.

Two funded children aged under 2 years receiving 30 hours per week.

Twenty-five funded children aged 2 years receiving 15 hours per week.

Twenty-five funded children aged 2 years receiving 30 hours per week

Four funded children aged 3-4 years receiving 15 hours per week.

Four funded children aged 3-4 years receiving 30 hours per week.

In the Spring term January 2026 to March 2026.

Two funded children aged under 2 years receiving 30 hours per week

Thirty-two funded children aged 2 years receiving 15 hours per week.

Seven funded children aged 2 years receiving 30 hours per week

Nineteen funded children aged 3 – 4 years receiving 15 hours per week.

Eight funded children aged 3 - 4-year-old receiving 30 hours per week.

In addition, the centre offers a childcare service for parents who are working and for which a fee is charged. This service runs alongside the charitable service and often some parents who qualify for free childcare sessions “add on” wrap around services. The fees charged are less than those charged by commercial childcare companies and as such the trustees feel that all parents who use our services receive some public benefit

The trustees have created a funding stream which can be accessed by parents or referrals who fail to qualify for the government funding. Through the links with the community the centre can support families in times of personal need. Nine children were supported by the charity in the year.

The trustees feel that this is in the spirit of the recommendation from the charity commissioners. The Centre was awarded Outstanding in all areas for the third consecutive time (Jan 2022).

The trustees also note both the quality, and the quantity of training afforded the staff to ensure a highly motivated and skilled workforce.

The centre has maintained the Millies mark award (since April 2021) where all staff are paediatric first aid trained.

The Centre has four qualified SENDCO’s who support our children, families and staff within our inclusive service.

The three seniors have completed the following training - safer recruitment, Safeguarding, cyber security, prevent awareness, operation encompass, toothbrushing scheme with Be Well Team, Genogram training, Ofsted briefing and the well-being project to support them in their roles.

We are still rated a 5 star in the food hygiene rating.

The year has seen a successful response to competition to the centre's holiday club provision. By discounting the programme for pre-booking, the staff report a financially sustainable service, again reflecting a public benefit of the charity.

The Centre recognises the importance of support during the school holidays and successful HAF funding bids for Easter, summer and Christmas allowed children on free school meals to access free childcare through the school holidays and to receive an enriching and challenging experience both in and away from the centre.

The Board meets regularly and members are welcomed to visit the centre.

Working with the community is central to the ethos of the centre, parents are welcomed into the centre for play and stay sessions and have regular meetings the key person meetings.

The Board are also informed of the measures in place to ensure developmental progress is measured and

recorded. By working in partnership with Westfield School the trustees recognise the unique nature of a relationship which works to each organisation's mutual benefit.

The trustees receive regular updates on all safeguarding matters including annual DBS checks of staff.

Objectives and aims
To provide the necessary facilities for the daily care, recreation, and education of children during out of school hours and school holidays for children of primary school age and who are living in the Wigan area.

Public benefit
The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Activities
To achieve this the Young Person's Centre:

Offers after-school provision including pick up from Westfield Community Primary School during term time.

Offers holiday care provision during all school holidays.

Provides day care and wrap around sessions for children aged under statutory school age.

Provides sessions for children aged 2 to 3.

Provides pre-school sessions for children aged 3 to 4.

Provides 1:1 key worker to enable children to access the service.

Achievements and performance

Significant activities and achievements against objectives

Financial review

Reserves policy

The trustees planned for a significant deficit in the fiscal year however with careful management and a reduction in staffing the outturn is at a manageable level.

The management committee agreed to maintain an amount of unrestricted funding in a secure investment account to cover any redundancy liabilities.

Reserves are needed to meet the working requirements of the charity and should there be a significant drop in funding, this sum would meet only one month's expenditure. Although the strategy remains to build up reserves through planned operating surplus, this has proved difficult. This year, as in previous years, the short-term focus has been to reduce operating expenses where possible.

The ratio of staff costs to income has been thoroughly examined and the committee's aim is to keep costs to a maximum of 80% of income. This year the staffing costs equated to 79%.

Investment policy

Under the memorandum and articles of association, the charity has the power to make any investment which the trustees see fit.

Apart from a prudent amount of unrestricted funds held in reserve, the vast amount of the charity's income is spent in the short term thus leaving little or no amount available for long term investment.

Plans for future periods

To fulfil their responsibility, the trustees have spoken to the Local authority to confirm the need for the service in the area. From September 2025 we offered 30 hours free childcare for working parents of children turning 2-year-old by Christmas, alongside 15 hours for early learning funded children.

We will support our children who do not qualify for the HAF funding via different funding options and offer free sessions when possible.

To work with the HAF team to ensure that funding for our disadvantaged children carries on or be sign posted to funding pots.

To work with the inclusion team for children in all the areas.

To ensure staff are all trained in the areas needed for the needs of the children.

The trustees will ensure financial stability will be maintained.

The Board will encourage further professional development of staff in areas of benefit and relevance to the centre.

The trustees practice a duty of care to the wellbeing of staff and buy in to HR services from the Local Authority.

Structure, governance and management
The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

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 T Bradshaw
Mrs A Clegg OBE
Mrs D Twist
Ms R M Houghton
Mrs M Meehan
Ms R M Charles

Recruitment and appointment of trustees
The trustees who have served during the year are set out on page 1. As set out in the articles of association, all trustees are appointed by members of the charity at the Annual General Meeting and serve for a period of three years. The chair of the trustees is appointed by those trustees duly appointed. The trustees have the power to co-opt further members to fill any vacancies.

Organisational structure
A board of trustees, who meet at least every quarter, administer the charity. There are currently 2 vacancies as the memorandum and articles of association allow for a minimum of three and a maximum of twelve trustees giving potential for further recruitment.

Other matters
Risk Management
The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The trustees have regular contact with the auditors and recognise the expertise among the trustees in scrutinising financial reports presented to meetings.

The trustees have identified risks associated with changes in government policy in particular, changes to the minimum wage, the pension enrolment scheme and increased free childcare. These are included in the rolling three-year financial plan. The company has established a risk register for the whole organisation.

Relationship with related parties
The charity has a very close relationship with Westfield Community School, Wigan Health Trust, Wigan Borough Council, Wigan Investment Centre and Inspiring Healthy Lifestyles.

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

Mrs D Twist
Trustee

1 October 2026

YOUNG PERSONS CENTRE

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF YOUNG PERSONS CENTRE

I report to the trustees on my examination of the financial statements of Young Persons Centre (the charity) for the year ended 31 March 2026.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law), you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the Companies Act 2006 and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

Since the charity's gross income exceeded £250,000, the independent examiner must be a member of a body listed in section 145 of the Charities Act 2011. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1 accounting records were not kept in respect of the charity as required by section 386 of the Companies Act 2006.

2 the financial statements do not accord with those records; or

3 the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination; or

4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Cowgills Limited
1st Floor Waterside House
Waterside Drive
Wigan
Lancashire
WN3 5AZ
1 October 2026

YOUNG PERSONS CENTRE

STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)

FOR THE YEAR ENDED 31 MARCH 2026

	Notes	Unrestricted funds 2026 £	Unrestricted funds 2025 £
Income from:			
Charitable activities	**3**	524,286	495,166
Investments	**4**	550	2,249
Total income		524,836	497,415
Expenditure on:			
Raising funds	**5**	43,936	45,216
Charitable activities	**6**	453,930	413,034
Total expenditure		497,866	458,250
Net income and movement in funds		26,970	39,165
Reconciliation of funds:			
Fund balances at 1 April 2025		198,552	159,387
Fund balances at 31 March 2026		225,522	198,552

YOUNG PERSONS CENTRE

BALANCE SHEET

AS AT 31 MARCH 2026

	Notes	2026		2025	
		£	£	£	£
Fixed assets					
Tangible assets	**9**		3,956		4,385
Current assets					
Debtors	**10**	1,406		-	
Cash at bank and in hand		233,499		215,269	
		234,905		215,269	
Creditors: amounts falling due within one year	**11**	(13,339)		(21,102)	
Net current assets			221,566		194,167
Total assets less current liabilities			225,522		198,552
The funds of the charity					
Unrestricted funds	**12**		225,522		198,552
			225,522		198,552

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2026.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the trustees on 1 October 2026

Mrs D Twist
Trustee

1 Accounting policies

Charity information

Young Persons Centre is a private company limited by guarantee incorporated in England and Wales. The registered office is P O Box WN5 9XN, Westfield Community School, Montrose Avenue, Wigan, Lancashire, WN5 9XN, England.

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

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.

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.

1 Accounting policies **(Continued)**

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.

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:

Equipment	20% p.a on a straight line basis
Play equipment	20% p.a on a straight line basis
Computer equipment	20% p.a on a straight line basis

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

1.7 Impairment of fixed assets

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

1.8 Cash and cash equivalents

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

1.9 Financial instruments

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

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

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

1 Accounting policies **(Continued)**

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.

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 2026 £	Unrestricted funds 2025 £
Activities		
Childcare	111,263	82,504
Other funding and fundraising	57,692	56,975
Three year olds funding	84,528	156,881
Milk costs reclaimed	1,817	2,219
Two year olds funding	268,986	196,587
	524,286	495,166

4 Income from investments

	Unrestricted funds 2026 £	Unrestricted funds 2025 £
Interest receivable	550	2,249

5 Expenditure on raising funds

	Unrestricted funds 2026 £	Unrestricted funds 2025 £
Expenditure		
Child and day care services	54,168	53,904

6 Expenditure on charitable activities

	Expenditure 2026 £	Expenditure 2025 £
Expenditure		
Child and day care services	404,083	365,935
Analysis by fund		
Unrestricted funds	453,930	413,034

7 Employees

The average monthly number of employees during the year was:

	2026 Number	2025 Number
	22	22

Employment costs	2026 £	2025 £
Wages and salaries	416,272	372,844

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

8 Taxation

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

9 Tangible fixed assets

	Equipment	Computers	Play equipment	Total
	£	£	£	£
Cost				
At 1 April 2025	30,440	-	14,335	44,775
Additions	766	510	-	1,276
At 31 March 2026	31,206	510	14,335	46,051
Depreciation and impairment				
At 1 April 2025	26,501	-	13,888	40,389
Depreciation charged in the year	1,493	85	128	1,706
At 31 March 2026	27,994	85	14,016	42,095
Carrying amount				
At 31 March 2026	3,212	425	319	3,956
At 31 March 2025	3,938	-	447	4,385

10 Debtors

	2026	2025
Amounts falling due within one year:	£	£
Prepayments and accrued income	1,406	-

11 Creditors: amounts falling due within one year

	2026	2025
	£	£
Other creditors	13,339	8,537
Accruals and deferred income	-	12,565
	13,339	21,102

12 Unrestricted funds

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

	At 1 April 2025	Incoming resources	Resources expended	At 31 March 2026
	£	£	£	£
General funds	198,552	524,836	(497,866)	225,522

Previous year:	At 1 April 2024	Incoming resources	Resources expended	At 31 March 2025
	£	£	£	£
General funds	159,387	497,415	(458,250)	198,552

13 Related party transactions

There were no related party transactions during the year ended 31 March 2026