

WIGAN ATHLETIC FC COMMUNITY TRUST

England & Wales · Charity number 1120745

Details

Status	Registered
Legal form	Charitable company
Company number	06303512
Registered	2007-09-03
Register	View on the Charity Commission register

Contact

Address	Robin Park Leisure Centre Loire Drive Robin Park Wigan Lancashire WN5 0UL
Phone	01942318090
Email	community@wiganathletic.com
Website	www.laticscommunity.org

Activities

Objects: (A) TO FURTHER AND ASSIST IN THE EDUCATION (ON A SOCIAL AND PHYSICAL BASIS) OF CHILDREN AND ADULTS WITHIN WIGAN AND SURROUNDING AREAS (INCLUDING WITHOUT LIMITATION, ORMSKIRK, ST HELENS, AND RAINFORD) WITHOUT REFERENCE TO RACE, RELIGION AND BELIEF, SEX, DISABILITY, NATIONALITY, ETHNIC OR NATIONAL ORIGIN OR SOCIAL BACKGROUND THROUGH THE USE OF THE GAME OF FOOTBALL (INCLUDING ITS HISTORY AND RULES) AND OTHER ANCILLARY SPORTING ACTIVITIES AS EDUCATIONAL TOOLS AND IN FURTHERANCE OF THAT OBJECT TO PROVIDE IN WIGAN AND ITS SURROUNDING AREA FACILITIES FOR MEETINGS, LECTURES AND CLASSES FOR THE BENEFIT OF SUCH CHILDREN AND ADULTS.(B) TO PROVIDE OR ASSIST IN THE PROVISION OF SPORTING AND RECREATIONAL FACILITIES FOR THE PUBLIC OF WIGAN AND SURROUNDING AREAS (INCLUDING WITHOUT LIMITATION, ORMSKIRK, ST HELENS AND RAINFORD) WITHOUT REFERENCE TO RACE, RELIGION AND BELIEVE, SEX, DISABILITY, NATIONALITY, ETHNIC OR NATIONAL ORIGIN OR SOCIAL BACKGROUND, WITH THE OBJECT OF IMPROVING THEIR CONDITIONS OF LIFE.

Activities: To further and assist in the education of children and adults within Wigan and surrounding areas through the use of the game of football and other ancillary sporting activities as educational tools. To provide

or assist in the provision of sporting and recreational facilities for the public of Wigan and surrounding areas.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training, Disability, Amateur Sport
- **Who:** Children/young People, People With Disabilities, The General Public/mankind

Geography

- **Area of benefit:** WIGAN, ORMSKIRK, ST HELENS, RAINFORD.
- Lancashire
- St Helens
- Wigan

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£1,777,082	£1,658,068	£378,571	58
2024-08-31	£1,648,087	£1,666,078	£259,557	59
2023-08-31	£1,602,120	£1,726,106	£277,548	69
2022-08-31	£1,677,127	£1,665,825	£401,534	72
2021-08-31	£1,364,917	£1,262,897	£390,232	63
2020-08-31	£1,175,515	£1,249,768	£288,212	65

Trustees

Name	Role	Appointed
Brenda Spencer	Chair	2025-02-17
Caroline Molyneux		2021-06-29
Catherine Robinson		2018-01-08
David Molyneux		2015-05-05
Emily Higham		2023-09-25
Jenny Meadows		2018-01-08
Martin Preston		2024-01-15
PHILIP IVORY		2010-01-01
Richard Bramwell		2023-09-25
Sarah Guilfoyle		2023-09-25
Timothy Peter Marwick		2022-09-26

WIGAN ATHLETIC FC COMMUNITY TRUST

England & Wales - Charity number 1120745

Accounts

Company registration number: 06303512
Charity registration number: 1120745

**WIGAN ATHLETIC FC COMMUNITY TRUST
TRUSTEES' REPORT AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025**

Wigan Athletic FC Community Trust
Contents

	Page
Trustees' Report	1—5
Independent Auditor's Report	6—10
Statement of Financial Activities (including Income and Expenditure Account)	11
Comparative Statement of Financial Activities (including Income and Expenditure Account)	12
Balance Sheet	13
Statement of Cash Flows	14
Notes to the Statement of Cash Flows	15
Notes to the Financial Statements	16—24

Wigan Athletic FC Community Trust
Company No. 06303512
Trustees' Report For The Year Ended 31 August 2025

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

Objectives and Activities

Aims and Objectives

Vision, Aims and Objectives

Wigan Athletic Community Trust is the official charity of Wigan Athletic FC, working with the club towards equality in health, life chances and communities. Operating since 2007, Wigan Athletic Community Trust delivers programmes and activities across the areas of Community Development, Education, Health and Football Development. Wigan Athletic Community Trust aims to:

- Reduce inequalities across all levels of society
- Raise the aspirations and confidence of young people and underrepresented groups
- Increase physical participation and activity levels in young people and adults
- Support and increase community cohesion across the Wigan borough
- Enable hard-to-reach young people, adults and elderly people to access activities to increase their quality of life

Achievements and Performance

Main Achievements

Between September 2024 and August 2025 Wigan Athletic Community Trust was able to support over 18,151 people across Wigan and its surrounding area.

The charity supports residents in Wigan throughout their life course - from enabling children to be more school ready, through to making them life ready with education programmes in primary and secondary schools and then career ready with post 16 education and training courses.

It also provides additional support to more vulnerable young people, who need that extra help to improve their resilience and mental health or make positive choices around the lifestyles they lead so they stay away from negative behaviours that can affect the whole community.

The Trust deliver projects across three areas:

1. Education
2. Community Development
3. Football Development & Holiday Courses

Education Based Activities:

- Kids on the Move: Physical Education programme for 2 to 4 year olds to improve their communication skills and personal development and help make them more school ready whilst upskilling nursery staff in delivering PE.
- Primary Stars: Working with local primary schools offering a range of services including PE coaching, mentoring for teaching, football competitions, literacy, numeracy and PSHE lessons for pupils.
- PE Coaching and After School Clubs: Supporting primary schools with their PE provision and providing affordable after school clubs.
- Premier League Inspires: Provides mentoring support to students at secondary school who are at risk of exclusion.
- Alternative Provision: Provides one day of education, focusing on English and Maths before pupils take part in physical activities. Sessions take place either at school or at Laithwaite Park using the classroom and football pitches.
- Level 2 and 3 Football and Education: Programme for unemployed 16 - 18 year olds.
- Kick Start: Job creation programme for unemployed 16 - 24 year olds.

...CONTINUED

**Wigan Athletic FC Community Trust
Trustees' Report (continued)
For The Year Ended 31 August 2025**

Main Achievements - continued

- University of South Wales Foundation Degree.
- Skills for Success: adults with additional support needs to improve soft skills, personal skills and skill.
- Moving On: adults who are facing barriers that are preventing them from accessing education, training or employment.

Community Development Activities:

- Kicks: Free football and sports coaching for 8 - 19 year olds in seven areas of Wigan, with sessions running at times when young people are at risk of becoming involved in anti-social behaviour.
- Wigan Youth Zone: Football coaching for 8 - 19 year olds at £6million town centre youth centre.
- Champions: Providing a range of targeted support to groups of young people with poor school attendance or at risk of involvement in crime and anti-social behaviour.
- Every Player Counts: Football coaching for young people with disabilities both in school and out of school.
- Football 4 Forces: Weekly football sessions for members of the armed forces community that are designed to improve their physical and mental health.
- Extra Time: Weekly social and physical activities for over 55's at the DW Stadium and venues across Wigan.
- Weight Management: Men's weight programme organised in partnership with Wigan Council.

Football Development & Holiday Courses:

- Holiday Activity Fund: Free holiday activities for children that also gives them the opportunity to receive a meal during the school holiday.
- Football Holiday Courses: Affordable football courses for 6-14 year olds during school holidays.
- Football Development: Affordable football coaching courses for 6-14 year olds.

Reach:

- 18,151 participants
- 40 community projects catering for 2-92 years of age
- 60+ full time and part time staff
- 4,249 young people take part in free evening sports activities
- 1,776 children given free school meals and sports during school holidays
- 500+ hours of youth mentoring
- 278 adults over 55 years of age engaged in weekly sessions, reducing social isolation and increasing physical activity

Financial Review

Financial Position

The 2024/2025 financial year saw an improvement, with increased income and reduced expenditure for Wigan Athletic Community Trust, allowing it to increase its income by £128,995. Total income for the year was £1,777,082 (2023/24: £1,648,087), while expenditure increased by £8,011 to £1,1658,067 (2023/24: £1,666,078), resulting in a surplus of £119,015 and an overall positive difference of £136,806 compared to the previous year.

A review of programmes and structure at the Trust enabled its operational delivery to become more efficient in terms of both time and cost.

This was achieved by securing new income from a diverse range of partners, including the National Lottery, Wigan Council and Veterans Foundation.

Alongside continued support from national partners, the Premier League Charitable Fund and EFL in the Community (formerly EFL Trust), this funding allowed the charity to overcome the financial challenges it faced in the previous year. These challenges arose due to several factors, including the unexpected passing of the previous Head of Community.

**Wigan Athletic FC Community Trust
Trustees' Report (continued)
For The Year Ended 31 August 2025**

Reserves Policy

The Board of Trustees has established a reserves policy, in compliance with Charity Commission guidelines, which is reviewed annually. The Trustees have determined that an appropriate level of "free" (unrestricted) reserves—those not invested in fixed assets—should ideally be sufficient to cover between three and six months of operating costs. For 2024/25, this equates to £365,437 (2023/24: £407,000), whereas unrestricted funds currently stand at £187,882.

The Trustees are actively working to increase income streams while controlling costs and overheads in 2026/27, with the aim of increasing the reserves of the charity.

Future Developments

The Community Trust published its five year strategy in December 2022, which will help shape our future programmes. Wigan Athletic Football Club changed owners in June 2022 and the charity is keen to create a relationship with the new owners and the Football Club to help the local community. The Trust are focussing on increasing the number of partnerships they have with local businesses to support young people across Wigan, find the training and employment opportunities that they deserve, while also helping people to become more physically active as we continue to face the challenges caused by the current cost of living crisis.

Structure, Governance and Management

Governing Document

The Company is registered as a charitable company limited by guarantee and is governed by a Memorandum of Association.

Induction and Training of Trustees

The charity's Board of Trustees is made up of 11 members with a broad range of skill and experience who meet every three months. One new trustee joined the board during the year, with the Chair of Trustees Phillip Williams stepping down in June. Each trustee receives a full induction before joining the Board which covers the Community Trust's Aim and Objectives as well as their roles and responsibilities as a Trustee.

Organisational Structure

The Community Trust is managed on a day to day basis by a Head of Community, Gareth Nolan, whose role is to provide leadership and strategic direction to the charity and oversee all operational activities involved its running including financial and governance compliance. The Head of Community is supported by three senior managers with responsibility for Education, Community Development and Operations.

Reference and Administrative Details

Trustees

Mrs Brenda Spencer (appointed 17/02/2025)
Mr Martin Preston
Mr Richard Bramwell
Miss Sarah Guilfoyle
Mrs Emily Higham
Mr Timothy Marwick
Miss Caroline Molyneux
Mrs Catherine Robinson
Miss Jenny Meadows

**Wigan Athletic FC Community Trust
Trustees' Report (continued)
For The Year Ended 31 August 2025**

Councillor David Molyneux
Mr Philip Ivory

Charity Number

1120745

Company Number

06303512

Accountants

McGinty Demack Limited
Vermont House, Bradley Lane
Standish
Wigan
WN6 0XF

Auditors

ADC Accountants Ltd
15 Market Street
Standish
Wigan
WN6 0HW

**Wigan Athletic FC Community Trust
Trustees' Report (continued)
For The Year Ended 31 August 2025**

Statement of Trustees' Responsibilities

The trustees (who are also the directors of Wigan Athletic FC Community Trust for the purposes 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. Under company law the trustees must not approve the financial statement unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing the financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgments and accounting estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

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

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Statement of Disclosure of Information to Auditors

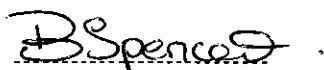
Each of the persons who are trustees at the time when this trustees' report is approved has confirmed that:

- so far as the trustee is aware, there is no relevant audit information of which the charitable company's auditors are unaware; and
- they have taken all the steps that they ought to have taken as trustees in order to make themselves aware of any relevant audit information and to establish that the charitable company's auditors are aware of that information.

Small Company Rules

This report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The trustees' report was approved by the board of trustees and signed on its behalf by:



Mrs Brenda Spencer

Trustee

Date

**Independent Auditor's Report
to the Members of
Wigan Athletic FC Community Trust**

Opinion

We have audited the financial statements of Wigan Athletic FC Community Trust (the "charity") for the year ended 31 August 2025 which comprise the Statement of Financial Activities (including Income and Expenditure Account), Balance Sheet, Cash Flow Statement and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

In our opinion the financial statements:

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

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and the provisions available for small entities, in the circumstances set out in note 20 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions Relating to Going Concern

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

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least 12 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.

**Independent Auditor's Report (continued)
to the Members of
Wigan Athletic FC Community Trust**

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

We have nothing to report in this regard.

Opinions on Other Matters Prescribed by the Companies Act 2006

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

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

Matters on Which We Are Required to Report by Exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Director's 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 or 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.

Independent Auditor's Report (continued)
to the Members of
Wigan Athletic FC Community Trust

Responsibilities of Trustees

As explained more fully in the Trustees' Responsibilities Statement set out on page 1—5, the trustees (who are also directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Independent Auditor's Report (continued)
to the Members of
Wigan Athletic FC Community Trust

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:

We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements based on our understanding of the Charity and through discussion with the Trustees and other management (as required by auditing standards).

To assist with identifying and assessing risks associated with material misstatements, including fraud and non-compliance of laws and regulations, we carried out the following procedures;

- 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 company through discussions with trustees and other management, and from our commercial knowledge and experience of the charity sector;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management 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 charities financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud.

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;
- reading the minutes of meetings of those charged with governance; and enquiring of management as to actual and potential litigation and claims.

There are inherent limitations in the audit procedures described above. We did not identify any such irregularities however as with any audit, there remained a higher risk of non-detection of irregularities due to fraud, as these may involve deliberate concealment, collusion, forger, intentional omissions, misrepresentations, or the override of internal controls.

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 for the audit of the financial statements is located on the Financial Reporting Council's website www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Independent Auditor's Report (continued)
to the Members of
Wigan Athletic FC Community Trust

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 that 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.



Steven Hodson (Senior Statutory Auditor)
for and on behalf of ADC Accountants Ltd, Statutory Auditor

Date 14/04/2026

ADC Accountants Ltd
15 Market Street
Standish
Wigan
WN6 0HW

Wigan Athletic FC Community Trust
Statement of Financial Activities (including Income and Expenditure Account)
For The Year Ended 31 August 2025

				2025	2024
		Unrestricted funds	Restricted funds	Total funds	Total funds
	Notes	£	£	£	£
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	3	-	-	-	2,890
Charitable activities:					
General		648,447	52,781	701,228	74,498
Education		-	321,782	321,782	627,539
Community development		-	720,406	720,406	695,277
Football Development & Holiday Courses		-	31,735	31,735	245,912
Investments	4	1,931	-	1,931	1,971
		<u>650,378</u>	<u>1,126,704</u>	<u>1,777,082</u>	<u>1,648,087</u>
EXPENDITURE ON:					
Charitable activities:	6				
General		(535,491)	(93,814)	(629,305)	(811,019)
Education		-	(307,443)	(307,443)	(195,620)
Community development		-	(691,435)	(691,435)	(605,429)
Football Development & Holiday Courses		-	(29,885)	(29,885)	(52,606)
Veterans Project		-	-	-	(1,404)
		<u>(535,491)</u>	<u>(1,122,577)</u>	<u>(1,658,068)</u>	<u>(1,666,078)</u>
NET INCOME/(EXPENDITURE)		<u>114,887</u>	<u>4,127</u>	<u>119,014</u>	<u>(17,991)</u>
Transfers between funds	16	158,745	(158,745)	-	-
NET MOVEMENT IN FUNDS		<u>273,632</u>	<u>(154,618)</u>	<u>119,014</u>	<u>(17,991)</u>
RECONCILIATION OF FUNDS:					
Total funds brought forward		101,396	158,161	259,557	277,548
TOTAL FUNDS CARRIED FORWARD	16	<u>375,028</u>	<u>3,543</u>	<u>378,571</u>	<u>259,557</u>

The notes on pages 15 to 24 form part of these financial statements.

Wigan Athletic FC Community Trust
Comparative Statement of Financial Activities (including Income and Expenditure Account)
For The Year Ended 31 August 2025

		2024		
		Unrestricted funds	Restricted funds	Total funds
	Notes	£	£	£
INCOME AND ENDOWMENTS FROM:				
Donations and legacies	3	2,890	-	2,890
Charitable activities:				
General		53,143	21,355	74,498
Education		291,500	336,039	627,539
Community development		33,573	661,704	695,277
Football Development & Holiday Courses		185,365	60,547	245,912
Investments	4	1,971	-	1,971
		<u>568,442</u>	<u>1,079,645</u>	<u>1,648,087</u>
EXPENDITURE ON:				
Charitable activities:	6			
General		(744,594)	(66,425)	(811,019)
Education		-	(195,620)	(195,620)
Community development		-	(605,429)	(605,429)
Football Development & Holiday Courses		-	(52,606)	(52,606)
Veterans Project		-	(1,404)	(1,404)
		<u>(744,594)</u>	<u>(921,484)</u>	<u>(1,666,078)</u>
NET EXPENDITURE		<u>(176,152)</u>	<u>158,161</u>	<u>(17,991)</u>
NET MOVEMENT IN FUNDS		<u>(176,152)</u>	<u>158,161</u>	<u>(17,991)</u>
RECONCILIATION OF FUNDS:				
Total funds brought forward		277,548	-	277,548
TOTAL FUNDS CARRIED FORWARD	16	<u>101,396</u>	<u>158,161</u>	<u>259,557</u>

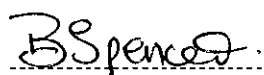
The notes on pages 15 to 24 form part of these financial statements.

Wigan Athletic FC Community Trust
Balance Sheet
As At 31 August 2025

				2025	2024
		Unrestricted	Restricted	Total	Total
	Notes	funds	funds	funds	funds
		£	£	£	£
FIXED ASSETS					
Tangible Assets	11	49,557	-	49,557	66,698
		49,557	-	49,557	66,698
CURRENT ASSETS					
Debtors	12	133,007	-	133,007	146,761
Cash at bank and in hand		382,284	3,543	385,827	155,067
		515,291	3,543	518,834	301,828
Creditors: Amounts Falling Due Within One Year	13	(189,820)	-	(189,820)	(108,969)
NET CURRENT ASSETS (LIABILITIES)		325,471	3,543	329,014	192,859
TOTAL ASSETS LESS CURRENT LIABILITIES		375,028	3,543	378,571	259,557
NET ASSETS		375,028	3,543	378,571	259,557
FUNDS OF THE CHARITY					
Restricted Funds				3,543	158,161
Unrestricted Funds				375,028	101,396
TOTAL FUNDS	16			378,571	259,557

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

On behalf of the board



Mrs Brenda Spencer

Trustee

Date

The notes on pages 15 to 24 form part of these financial statements.

Wigan Athletic FC Community Trust
Statement of Cash Flows
For The Year Ended 31 August 2025

		2025	2024
	Notes	£	£
Cash flows from operating activities			
Net cash generated from/(used in) operations	1	236,023	(87,884)
Net cash generated from/(used in) operating activities		<u>236,023</u>	<u>(87,884)</u>
Cash flows from investing activities			
Purchase of tangible assets		(7,194)	(12,860)
Proceeds from disposal of tangible assets		-	2,987
Interest received		1,931	1,971
Net cash used in investing activities		<u>(5,263)</u>	<u>(7,902)</u>
Increase/(decrease) in cash and cash equivalents		230,760	(95,786)
Cash and cash equivalents at beginning of year	2	155,067	-
Cash and cash equivalents at end of year	2	<u><u>385,827</u></u>	<u><u>(95,786)</u></u>

Wigan Athletic FC Community Trust
Notes to the Statement of Cash Flows
For The Year Ended 31 August 2025

1. Reconciliation of income/(expenditure) to cash generated from/(used in) operations

	2025	2024
	£	£
Net income/(expenditure)	119,014	(17,991)
<i>Adjustments for:</i>		
Interest income	(1,931)	(1,971)
Depreciation of tangible assets	16,519	22,236
Loss on disposal of tangible assets	7,816	-
<i>Movements in working capital:</i>		
Decrease/(increase) in trade and other debtors	13,754	(69,322)
Increase/(decrease) in trade and other creditors	80,851	(20,836)
Net cash generated from/(used in) operations	<u>236,023</u>	<u>(87,884)</u>

2. Cash and cash equivalents

Cash and cash equivalents, as stated in the Statement of Cash Flows, relates to the following items in the Balance Sheet:

	2025	2024
	£	£
Cash at bank and in hand	<u>385,827</u>	<u>155,067</u>

3. Analysis of changes in net funds

	As at 1 September 2024	Cash flows	As at 31 August 2025
	£	£	£
Cash at bank and in hand	<u>155,067</u>	<u>230,760</u>	<u>385,827</u>

**Wigan Athletic FC Community Trust
Notes to the Financial Statements
For The Year Ended 31 August 2025**

1. General Information

Wigan Athletic FC Community Trust is a company limited by guarantee, incorporated in England & Wales, registered number 06303512 and registered charity number 1120745. The registered office is .

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) "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)", Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006.

The charitable company is a Public Benefit Entity as defined by FRS 102.

2.2. Incoming Resources

Income recognition:

Income is recorded when the charity has entitlement to receipt and the amount can be measured reliably.

Fund accounting:

Income is split between unrestricted, restricted funds

Donations and Legacies:

Recognised upon receipt or when the charity becomes legally entitled.

Grants:

Recognised on receipt and when performance conditions are met.

Deferred income:

Income relating to future periods is carried forward as deferred income.

2.3. Resources Expended

Basis of recognition:

Expenditure is recognised at time the cost is incurred or when the charity becomes legally obligated to the expense.

Classification:

All costs are classified under the statutory headings applicable.

Allocation of costs:

Where possible costs are attributable to specific projects. Other support costs are apportioned across the range of projects, restricted and unrestricted.

Wigan Athletic FC Community Trust
Notes to the Financial Statements (continued)
For The Year Ended 31 August 2025

2.4. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Plant & Machinery	25% on reducing balance
Motor Vehicles	25% on reducing balance

2.5. Cash and Cash Equivalents

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

3. Income from Donations and Legacies

	2025	2024
	Unrestricted funds	Unrestricted funds
	£	£
Donations and gifts	-	2,890

4. Investment Income

	2025	2024
	Unrestricted funds	Unrestricted funds
	£	£
Bank interest receivable	1,931	1,971

5. Net Income/(Expenditure)

The net income/(expenditure) is stated after charging/(crediting):

	2025	2024
	£	£
Depreciation of tangible fixed assets - owned	16,519	22,236
Gain/Loss on disposal of tangible fixed assets	7,816	-

Wigan Athletic FC Community Trust
Notes to the Financial Statements (continued)
For The Year Ended 31 August 2025

6. Analysis of Expenditure

	2025		
	Activities undertaken directly	Support costs (see note 7)	Total
	£	£	£
General	621,895	7,410	629,305
Education	304,304	3,139	307,443
Community development	680,772	10,663	691,435
Football Development & Holiday Courses	28,703	1,182	29,885
	<u>1,635,674</u>	<u>22,394</u>	<u>1,658,068</u>

	2024		
	Activities undertaken directly	Support costs (see note 7)	Total
	£	£	£
General	804,185	6,834	811,019
Education	195,023	597	195,620
Community development	602,269	3,160	605,429
Football Development & Holiday Courses	52,385	221	52,606
Veterans Project	1,404	-	1,404
	<u>1,655,266</u>	<u>10,812</u>	<u>1,666,078</u>

7. Support Costs

	2025			
	General	Education	Community development	Football Development & Holiday Courses
	£	£	£	£
General administration	312	-	-	-
Governance costs	7,098	3,139	10,663	1,182
	<u>7,410</u>	<u>3,139</u>	<u>10,663</u>	<u>1,182</u>

Wigan Athletic FC Community Trust
Notes to the Financial Statements (continued)
For The Year Ended 31 August 2025

					2024
	General	Education	Community development	Football Development & Holiday Courses	Total
	£	£	£	£	£
General administration	214	14	104	7	339
Governance costs	6,620	583	3,056	214	10,473
	6,834	597	3,160	221	10,812

8. Auditor's Remuneration

Remuneration received by the charitable company's auditors and their associates during the year was as follows: ADC Accountants Ltd £3,200 +VAT

9. Staff Costs

Staff costs were as follows:

	2025	2024
	£	£
Wages and salaries	1,112,442	1,101,813
Social security costs	94,650	83,046
Other pension costs	22,955	20,683
	<u>1,230,047</u>	<u>1,205,542</u>

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

10. Average Number of Employees

Average number of employees during the year was: 58 (2024: 59)

11. Tangible Assets

	Plant & Machinery	Motor Vehicles	Total
	£	£	£
Cost			
As at 1 September 2024	183,298	-	183,298
Additions	6,774	420	7,194
Disposals	(23,595)	-	(23,595)
As at 31 August 2025	<u>166,477</u>	<u>420</u>	<u>166,897</u>
Depreciation			
As at 1 September 2024	116,600	-	116,600

...CONTINUED

Wigan Athletic FC Community Trust
Notes to the Financial Statements (continued)
For The Year Ended 31 August 2025

Provided during the period	16,414	105	16,519
Disposals	(15,779)	-	(15,779)
As at 31 August 2025	<u>117,235</u>	<u>105</u>	<u>117,340</u>
Net Book Value			
As at 31 August 2025	<u>49,242</u>	<u>315</u>	<u>49,557</u>
As at 1 September 2024	<u>66,698</u>	<u>-</u>	<u>66,698</u>

12. Debtors

	2025	2024
	£	£
Due within one year		
Trade debtors	56,963	36,984
Other debtors	76,044	109,777
	<u>133,007</u>	<u>146,761</u>

13. Creditors: Amounts Falling Due Within One Year

	2025	2024
	£	£
Trade creditors	5,528	21,320
Other creditors	7,527	6,562
Taxation and social security	24,349	20,066
Accruals and deferred income	152,416	61,021
	<u>189,820</u>	<u>108,969</u>

14. Deferred Income

Deferred income movements in the year were as follows:

	2025	2024
	£	£
Balance at the start of the period	53,441	22,170
Income deferred in the current period	135,748	53,441
Amounts released in income from previous periods	(53,441)	(22,170)
Balance at the end of the period	<u>135,748</u>	<u>53,441</u>

Income is deferred to align this income with the time span of the individual funds and projects.

Wigan Athletic FC Community Trust
Notes to the Financial Statements (continued)
For The Year Ended 31 August 2025

15. Pension Commitments

The charitable company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charitable company in an independently administered fund.

During the year the charge to the statement of financial activities in respect of defined contribution schemes was £22,955 (2024: £20,683).

At the balance sheet date contributions of £NIL were due to the fund and are included in creditors.

16. Movement in Funds

	As at 1 September 2024	Income	Expenditure	Transfers	As at 31 August 2025
	£	£	£	£	£
Unrestricted funds					
General:					
General unrestricted fund	101,396	650,378	(535,491)	158,745	375,028
Restricted funds					
Premier League Kicks	-	137,703	(137,703)	-	-
Premier League Inspires	(4,251)	65,000	(60,749)	-	-
Premier League Primary Stars	(2)	150,000	(149,998)	-	-
Grant Income	74,192	(2,419)	(38,611)	(33,162)	-
Veterans Wellbeing Walk	(2,927)	2,155	-	772	-
EFL Trust Infrastructure Grant	15,264	-	-	(15,264)	-
ExtraTime	8,422	68,485	(76,102)	-	805
MWMS	(3,711)	-	-	3,711	-
Wigan Council	(2,929)	146,279	(143,350)	-	-
National Lottery (P2) Big Lottery	46,901	-	-	(46,901)	-
Football Foundations Fans Fund	(1)	-	-	1	-
Skelmersdale Kicks	(2,929)	4,347	(2,146)	728	-
FL Community - Headstart	(10,083)	18,170	(8,087)	-	-
Worsley Hall Pilot Area	(2,792)	19,079	(16,287)	-	-
Secondary School Provision	66,017	-	-	(66,017)	-
Premier League Community Improvement	-	50,000	(50,000)	-	-
Life Chances	(8,181)	-	-	8,181	-
Divert Youth	(4,301)	59,076	(54,775)	-	-
Detached Youth	(1,390)	9,231	(7,841)	-	-
Charles Hayward	395	19,500	(395)	(19,500)	-
Apprentices	-	583	(583)	-	-
Sports England Small Grants	-	9,869	(9,869)	-	-
Wigan Youth Zone	-	28,000	(28,000)	-	-
PL Fans Fund	-	25,000	(25,000)	-	-

...CONTINUED

Wigan Athletic FC Community Trust
Notes to the Financial Statements (continued)
For The Year Ended 31 August 2025

Support to Succeed	-	4,019	(4,019)	-	-
WEA - Skills for Success	-	17,126	(17,126)	-	-
Million Hours - Game Plan	-	31,229	(28,491)	-	2,738
Moving On	-	35,453	(35,453)	-	-
Disability Football (Juniors)	-	750	(750)	-	-
VCFSE Management	-	5,200	(5,200)	-	-
HAF - Meals and More	-	9,994	(9,994)	-	-
On The Same Side	-	(8,292)	995	7,297	-
Masonic Charitable Foundation	-	15,700	(15,700)	-	-
Ageing in Place	-	6,906	(2,453)	(4,453)	-
Junior Disability	-	2,941	(2,941)	-	-
Kellogs Football Camps	-	15,000	(13,154)	(1,846)	-
Smart Energy	-	2,798	(2,798)	-	-
Wildcats	-	3,800	(3,800)	-	-
Veterans Salary	(9,533)	9,241	(3,606)	3,898	-
Girls Dance (WiganCouncil)	-	2,000	(2,552)	552	-
Positive Futures	-	6,595	(6,595)	-	-
Talking Tactics	-	4,945	(4,945)	-	-
Sky Bet Fund	-	4,625	(7,883)	3,258	-
PLCF Player Pilot Projects	-	10,805	(10,805)	-	-
PLCF Police Partnerships	-	16,666	(16,666)	-	-
Short Breaks Funding-Rebound	-	8,497	(8,497)	-	-
Short Breaks Funding-Mentoring	-	21,017	(21,017)	-	-
Pastoral Support	-	19,750	(19,750)	-	-
Summer Safety Activities	-	3,300	(3,300)	-	-
National Lottery Heritage Project	-	66,581	(66,581)	-	-
Total restricted funds	158,161	1,126,704	(1,122,577)	(158,745)	3,543
Total funds	259,557	1,777,082	(1,658,068)	-	378,571

	As at 1 September 2023	Income	Expenditure	As at 31 August 2024
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	277,548	568,442	(744,594)	101,396
Restricted funds				
Premier League Kicks	-	140,441	(140,441)	-

...CONTINUED

Wigan Athletic FC Community Trust
Notes to the Financial Statements (continued)
For The Year Ended 31 August 2025

Premier League Inspires	-	70,592	(74,843)	(4,251)
Premier League Primary Stars	-	173,088	(173,090)	(2)
Grant Income	-	126,352	(52,160)	74,192
Veterans Wellbeing Walk	-	-	(12,460)	(12,460)
EFL Trust Infrastructure Grant	-	18,192	(2,928)	15,264
ExtraTime	-	71,355	(62,933)	8,422
MWMS	-	27,531	(31,242)	(3,711)
Wigan Council	-	66,250	(69,179)	(2,929)
National Lottery (P2) Big Lottery	-	70,578	(23,677)	46,901
Football Foundations Fans Fund	-	25,000	(25,001)	(1)
Skelmersdale Kicks	-	9,600	(12,529)	(2,929)
FL Community - Headstart	-	12,291	(22,374)	(10,083)
Worsley Hall Pilot Area	-	(2,792)	-	(2,792)
Secondary School Provision	-	118,623	(52,606)	66,017
Premier League Community Improvement	-	50,000	(50,000)	-
Life Chances	-	29,750	(37,931)	(8,181)
Divert Youth	-	41,756	(46,057)	(4,301)
Detached Youth	-	11,538	(12,928)	(1,390)
Charles Hayward	-	19,500	(19,105)	395
Total restricted funds	-	1,079,645	(921,484)	158,161
Total funds	277,548	1,648,087	(1,666,078)	259,557

17. Transactions with Trustees

No trustee expenses have been incurred.

18. Related Party Disclosures

DT Molyneux

Leader of Wigan Council

Grants received - Total £161,189 (2024 : £108,756)

C Molyneux

Head teacher of Sharples High School

Grants received - Total £19,040 (2024 : NIL)

P Ivory

...CONTINUED

Wigan Athletic FC Community Trust
Notes to the Financial Statements (continued)
For The Year Ended 31 August 2025

18. Related Party Disclosures - continued

Head teacher of St Anne's Supporters Club

Grants received - Total £3,726 (2024 : £6,210)

19. Company limited by guarantee

The company is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £1.

20. FRC's Ethical Standard - Provision Available for Small Entities

In common with other businesses of our size and nature we use our auditors to prepare and submit returns to the tax authorities and assist with the preparation of the financial statements.

WIGAN ATHLETIC FC COMMUNITY TRUST

England & Wales - Charity number 1120745

Accounts

REGISTERED COMPANY NUMBER: 06303512 (England and Wales)
REGISTERED CHARITY NUMBER: 1120745

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2024
FOR
WIGAN ATHLETIC FC COMMUNITY TRUST**

Fairhurst Audit Services Ltd
Statutory Auditor
Chartered Accountants
Douglas Bank House
Wigan Lane
Wigan
Lancashire
WN1 2TB

WIGAN ATHLETIC FC COMMUNITY TRUST

CONTENTS OF THE FINANCIAL STATEMENTS
for the Year Ended 31 August 2024

	Page
Report of the Trustees	1 to 6
Report of the Independent Auditors	7 to 10
Statement of Financial Activities	11
Statement of Financial Position	12
Statement of Cash Flows	13
Notes to the Statement of Cash Flows	14
Notes to the Financial Statements	15 to 22

WIGAN ATHLETIC FC COMMUNITY TRUST

REPORT OF THE TRUSTEES for the Year Ended 31 August 2024

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 August 2024. The trustees have adopted the provisions of 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).

Introduction

Wigan Athletic Community Trust was established as a registered charity in 2007 and now employs over 60 staff who deliver community based activities across Wigan and the surrounding area that impact over 12,500 people.

The purpose of the charity as detailed in its governing document is to:

- to further and assist in the education (on a social and physical basis) of children and adults within Wigan and surrounding areas (including Ormskirk, St Helens and Rainford) without reference to race, religion and belief, sex, disability, nationality, ethnic or national origin or social background through the use of the game of football (including its history and rules) and other ancillary sporting activities as educational tools and in furtherance of that object to provide in Wigan and its surrounding area facilities for meetings, lectures and classes for the benefit of such children and adults;
- to provide or assist in the provision of sporting and recreational facilities for the public of Wigan and surrounding areas (including Ormskirk, St Helens and Rainford) without reference to race, religion and belief, sex, disability, nationality, ethnic or national origin or social background, with the object of improving their conditions of life.

OBJECTIVES AND ACTIVITIES

Vision, Aims and Objectives

Wigan Athletic Community Trust has established three key outcomes that it works towards which form the basis of its vision to:

Work with Wigan Athletic Football Club to: Improve Health, Enhance Life Chances and Create Stronger Safer Communities.

Its activities cover three areas of operation: Schools, Community Development and Training and Skills, which aim to:

- Increase Participation in sport across all levels of society - particularly those from underrepresented groups
- Encourage young people and families to lead healthier and more active lifestyles
- Improve the skills, aspirations and achievements of young people
- Contribute towards increased community cohesion by improving the quality of life of young people and families

WIGAN ATHLETIC FC COMMUNITY TRUST

REPORT OF THE TRUSTEES for the Year Ended 31 August 2024

ACHIEVEMENT AND PERFORMANCE

Project and Activities during 2023/24

Between September 2023 and August 2024 Wigan Athletic Community Trust was able to support over 12,500 people across Wigan and its surrounding area.

The charity supports residents in Wigan and surrounding areas throughout their life course - from enabling children to be more school ready, through to making them life ready with education programmes in primary and secondary schools and then career ready with post 16 education and training courses.

It also provides additional support to more vulnerable young people, who need that extra help to improve their resilience and mental health or make positive choices around the lifestyles they lead so they stay away from negative behaviours that can affect the whole community.

School Based Activities:

- Kids on the Move: A physical education programme for 2 to 4-year-olds designed to enhance their communication skills and personal development, helping them become school-ready while also upskilling nursery staff in PE delivery.
- Primary Stars: Partnering with local primary schools to provide a range of services, including PE coaching, teacher mentoring, football competitions, and lessons in literacy, numeracy, and PSHE.
- PE Coaching and After-School Clubs: Supporting primary schools with PE provision and offering affordable after-school clubs in 20 different sports.
- Latics Unlimited: Bespoke support for SEND students in Primary Schools.
- HeadStart: Mental Health transition programme for students moving from primary to secondary school through one-to-one mentoring and group activities.
- Premier League Inspires: Providing mentoring support to secondary school students who are at risk of exclusion.
- Alternative Provision: A one-day education programme focused on English and Maths, followed by physical activities. Sessions take place either at school or at Laithwaite Park, utilising classrooms and football pitches.

Community Development Activities:

- Kicks: Free football and sports coaching for 8 to 19-year-olds in seven areas of Wigan, with sessions held at times when young people are most at risk of engaging in anti-social behaviour.
- Wigan Youth Zone: Football coaching for 8 to 19-year-olds at a £6 million town-centre youth facility.
- Pathway 2 Participation: A mentoring programme supporting 120 of Wigan's most vulnerable 12 to 19-year-olds.
- Chances: Providing targeted support for young people with poor school attendance or those at risk of involvement in crime and anti-social behaviour.
- Every Player Counts: Football coaching for young people with disabilities, both in school and in the community.
- Fit Maintenance and Football 4 Fitness: Weekly group exercise sessions.
- Extra Time: Hub sessions in Wigan, Leigh and Ashton to tackle loneliness and reduce social isolation amongst people aged 55+ through physical and social activities.
- Veterans: Bespoke football and walking sessions specifically designed to support the health and wellbeing of the armed forces community.

Holiday Courses and Football Development:

- Holiday Activity and Food Camps: Support for children on free school meals to access healthy food and physical activity for free during school holidays.
- Holiday Courses: Affordable football courses for 5 to 12-year-olds during school holidays.
- Football Development: Weekly affordable football coaching for 5 to 15-year-olds, held in the evenings at Stadium Way Academy and William Fosters.

Training and Skills Activities:

- Level 2 and 3 Football and Education: BTEC programme for 16 to 18-year-olds, combining football training with education.
- University of South Wales Foundation Degree: A higher education programme delivered in partnership with the University of South Wales.
- Apprenticeships: Support young people to take the first steps into the sports industry, including roles as teaching assistants and community workers.
- Moving On and Skills to Success: Adult education and employability programmes to support adults not in employment.

WIGAN ATHLETIC FC COMMUNITY TRUST

REPORT OF THE TRUSTEES for the Year Ended 31 August 2024

ACHIEVEMENT AND PERFORMANCE – continued

Reach:

- 12,526 participants
- 34 community projects catering for 2-92 years of age
- 60+ full time and part time staff
- 2,653 young people take part in free evening sports activities
- 2,768 free school meals given to local children during school holidays
- 237 adults over 55 years of age engaged in weekly sessions, reducing social isolation and increasing physical activity
- Supporting 218 people with a disability
- £11,829,739 of social value generated (£7.17 per £1).

Working with:

- 20 early years settings
- 60 primary schools
- 17 secondary schools
- 4 SEND setting
- 2 Engagement Centres
- 1 Pupil Referral Units
- 3 Colleges
- 3 Universities
- 9% of participants from BAME communities

Improved Health:

- 91% of participants between the ages of 12 and 19 had an improvement in positive mental health
- 86% of adult participants improved their mental health and increased activity levels
- 122.5kg lost on weight management programmes
- 48% increase in participants over 55 never feeling lonely
- 65% of young people between the ages of 12-19 improved their physical literacy

Enhanced Life Chances:

- 143 qualifications for young people
- 2,987 hours of work placements
- 78% of young people between the ages of 16-24 progress onto full time education or gained employment
- 75% increase in resilience amongst secondary school students
- 93% of young people experienced an improvement in confidence and self esteem

Created stronger, safer communities:

- 76% of secondary school students feel they make a positive contribution to their school
- 73% of participants contribute to stronger, safer and more inclusive communities
- 94% of young people did not re-offend in 3 month period after engaging in mentoring

WIGAN ATHLETIC FC COMMUNITY TRUST

REPORT OF THE TRUSTEES for the Year Ended 31 August 2024

FINANCIAL REVIEW

Financial Review

The 2023/2024 financial year saw an improvement, with new income streams and reduced expenditure for Wigan Athletic Community Trust, allowing it to increase its income by £45,967. Total income for the year was £1,648,087 (2022/23: £1,602,120), while expenditure decreased by £60,028 to £1,666,078 (2022/23: £1,726,106), resulting in an overall positive difference of £105,995 compared to the previous year.

A review of programmes and structure at the Trust enabled its operational delivery to become more efficient in terms of both time and cost.

This was achieved by securing new income from a diverse range of partners, including the National Lottery, Kellogg's, and the Workers' Educational Association, as well as commencing a three-year funding partnership with Wigan Council.

Alongside continued support from national partners, the Premier League Charitable Fund and the EFL Trust, this funding allowed the charity to overcome the financial challenges it faced in the previous year. These challenges arose due to several factors, including the unexpected passing of the previous Head of Community, Tom Flower.

As a result of this additional funding and other cost-saving measures, the Community Trust was able to reduce its deficit, ending the 2023/2024 financial year with a shortfall of £17,991 (2022/23: deficit of £123,986).

Reserves policy

The Board of Trustees has established a reserves policy, in compliance with Charity Commission guidelines, which is reviewed annually. The Trustees have determined that an appropriate level of "free" (unrestricted) reserves-those not invested in fixed assets-should ideally be sufficient to cover between three and six months of operating costs. For 2023/24, this equates to £407,000 (2022/23: £384,000), whereas unrestricted funds currently stand at £101,396.

The Trustees are actively working to increase income streams while controlling costs and overheads in 2025, with the aim of restoring the charity to a broadly breakeven position.

FUTURE PLANS

The Community Trust is nearing the halfway point of its five-year strategy, which will help shape future programmes. Wigan Athletic Football Club changed ownership in June 2022, and the charity continues to strengthen its professional relationship with the new owners and the club to support the local community. The Trust is focused on expanding partnerships with local businesses to enhance its provision across Wigan while also helping people stay physically active as it adapts to the ongoing cost of living crisis.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Company is registered as a charitable company limited by guarantee and is governed by a Memorandum of Association.

Organisational structure

The Community Trust is managed on a day to day basis by a Head of Community, Gareth Nolan, whose role is to provide leadership and strategic direction to the charity and oversee all operational activities involved its running including financial and governance compliance. The Head of Community is supported by three senior managers with responsibility for Operations, Schools, Community Development, Training and Skills.

Induction and training of new trustees

The charity's Board of Trustees is made up of 11 members with a broad range of skill and experience who meet every three months. New trustee representatives from Wigan Athletic FC and Wigan Athletic Supporters Club were added to the board during the year.

Each trustee receives a full induction before joining the Board which covers the Community Trust's Aim and Objectives as well as their roles and responsibilities as a Trustee.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

06303512 (England and Wales)

WIGAN ATHLETIC FC COMMUNITY TRUST

**REPORT OF THE TRUSTEES
for the Year Ended 31 August 2024**

Registered Charity number

1120745

Registered office

Robin Park First Floor Offices
Robin Park Leisure Centre
Loire Drive
Wigan
Lancashire
WN5 0UL

Trustees

B Spencer (appointed 27/2/2025)
P R Williams
P Ivory
D T Molyneux
C E Evans (resigned 15/1/2024)
E Boyce (resigned 25/9/2023)
J B Meadows
C M Robinson
C Molyneux
T P Marwick
S Guilfoyle (appointed 25/9/2023)
R E Bramwell (appointed 25/9/2023)
E Higham (appointed 25/9/2023)
M J Preston (appointed 15/1/2024)

Auditors

Fairhurst Audit Services Ltd
Statutory Auditor
Chartered Accountants
Douglas Bank House
Wigan Lane
Wigan
Lancashire
WN1 2TB

Bankers

Barclays Bank PLC
Wigan Branch
Market Place
Wigan
Lancashire
WN1 1QS

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Wigan Athletic FC Community Trust for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

WIGAN ATHLETIC FC COMMUNITY TRUST

REPORT OF THE TRUSTEES
for the Year Ended 31 August 2024

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

30 April 2025 | 10:42 BST

Approved by order of the board of trustees on and signed on its behalf by:



.....
P R Williams - Trustee

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF WIGAN ATHLETIC FC COMMUNITY TRUST

Opinion

We have audited the financial statements of Wigan Athletic FC Community Trust (the 'charitable company') for the year ended 31 August 2024 which comprise the Statement of Financial Activities, the Statement of Financial Position, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

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

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

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

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

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

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

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
WIGAN ATHLETIC FC COMMUNITY TRUST**

Matters on which we are required to report by exception

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

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

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

Responsibilities of trustees

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

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

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF WIGAN ATHLETIC FC COMMUNITY TRUST

Our responsibilities for the audit of the financial statements

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

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

- we identified the laws and regulations applicable to the company through discussions with directors and other management, focusing on those that had a direct effect on the financial statements or that had a fundamental effect on its operations. Key laws and regulations that we identified included the UK Companies Act, tax legislation, employment legislation and Health and Safety regulations.

- we enquired of the directors and reviewed correspondence with HMRC for evidence of non-compliance with laws and regulations. We also reviewed controls the directors have in place to ensure compliance.

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

- making enquiries of management 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.

- 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.

- we reviewed financial statements disclosures and tested to supporting documentation to assess compliance with relevant laws and regulations discussed above;

- we enquired of the directors about actual and potential litigation and claims.

Due to inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, as with any audit, there remained a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing fraud or non-compliance with laws and regulations and cannot be expected to detect all fraud and non-compliance with laws and regulations.

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

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
WIGAN ATHLETIC FC COMMUNITY TRUST**

Use of our report

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

John B S Fairhurst BA(Hons) FCA (Senior Statutory Auditor)
for and on behalf of Fairhurst Audit Services Ltd
Statutory Auditor
Chartered Accountants
Douglas Bank House
Wigan Lane
Wigan
Lancashire
WN1 2TB

John Fairhurst

30 April 2025 | 09:35 BST

Date:

WIGAN ATHLETIC FC COMMUNITY TRUST**STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 August 2024**

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	4	2,890	-	2,890	-
Charitable activities	6				
General		53,143	21,355	74,498	193,556
Schools		291,500	336,039	627,539	451,592
Community development		33,573	661,704	695,277	650,691
Training and skills		185,365	60,547	245,912	305,741
Investment income	5	<u>1,971</u>	<u>-</u>	<u>1,971</u>	<u>540</u>
Total		<u>568,442</u>	<u>1,079,645</u>	<u>1,648,087</u>	<u>1,602,120</u>
EXPENDITURE ON					
Charitable activities	7				
General		744,594	66,425	811,019	183,530
Veterans Project		-	1,404	1,404	-
Schools		-	195,620	195,620	627,406
Community development		-	605,429	605,429	557,002
Training and skills		<u>-</u>	<u>52,606</u>	<u>52,606</u>	<u>358,168</u>
Total		<u>744,594</u>	<u>921,484</u>	<u>1,666,078</u>	<u>1,726,106</u>
NET INCOME/(EXPENDITURE)		(176,152)	158,161	(17,991)	(123,986)
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>277,548</u>	<u>-</u>	<u>277,548</u>	<u>401,534</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>101,396</u></u>	<u><u>158,161</u></u>	<u><u>259,557</u></u>	<u><u>277,548</u></u>

The notes form part of these financial statements

WIGAN ATHLETIC FC COMMUNITY TRUST

STATEMENT OF FINANCIAL POSITION
31 August 2024

	Notes	2024 £	2023 £
FIXED ASSETS			
Tangible assets	12	66,698	79,061
CURRENT ASSETS			
Debtors	13	146,761	77,439
Cash at bank and in hand		<u>155,067</u>	<u>250,853</u>
		301,828	328,292
CREDITORS			
Amounts falling due within one year	14	(108,969)	(129,805)
		<u> </u>	<u> </u>
NET CURRENT ASSETS		<u>192,859</u>	<u>198,487</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>259,557</u>	<u>277,548</u>
NET ASSETS		<u>259,557</u>	<u>277,548</u>
FUNDS	16		
Unrestricted funds		101,396	277,548
Restricted funds		<u>158,161</u>	<u>-</u>
TOTAL FUNDS		<u>259,557</u>	<u>277,548</u>

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

The financial statements were approved by the Board of Trustees and authorised for issue on 30 April 2025 at 10:42 BST and were signed on its behalf by:


.....
P R Williams - Trustee

WIGAN ATHLETIC FC COMMUNITY TRUST

STATEMENT OF CASH FLOWS
for the Year Ended 31 August 2024

	Notes	2024 £	2023 £
Cash flows from operating activities			
Cash generated from operations	1	<u>(87,884)</u>	<u>(48,216)</u>
Net cash used in operating activities		<u>(87,884)</u>	<u>(48,216)</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(12,860)	(20,559)
Sale of tangible fixed assets		2,987	-
Interest received		<u>1,971</u>	<u>540</u>
Net cash used in investing activities		<u>(7,902)</u>	<u>(20,019)</u>
Change in cash and cash equivalents in the reporting period		(95,786)	(68,235)
Cash and cash equivalents at the beginning of the reporting period		<u>250,853</u>	<u>319,088</u>
Cash and cash equivalents at the end of the reporting period		<u>155,067</u>	<u>250,853</u>

The notes form part of these financial statements

WIGAN ATHLETIC FC COMMUNITY TRUST

NOTES TO THE STATEMENT OF CASH FLOWS
for the Year Ended 31 August 2024

1. RECONCILIATION OF NET EXPENDITURE TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2024 £	2023 £
Net expenditure for the reporting period (as per the Statement of Financial Activities)	(17,991)	(123,986)
Adjustments for:		
Depreciation charges	22,236	24,917
Interest received	(1,971)	(540)
(Increase)/decrease in debtors	(69,322)	53,836
Decrease in creditors	<u>(20,836)</u>	<u>(2,443)</u>
Net cash used in operations	<u><u>(87,884)</u></u>	<u><u>(48,216)</u></u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/9/23 £	Cash flow £	At 31/8/24 £
Net cash			
Cash at bank and in hand	<u>250,853</u>	<u>(95,786)</u>	<u>155,067</u>
	<u>250,853</u>	<u>(95,786)</u>	<u>155,067</u>
Total	<u><u>250,853</u></u>	<u><u>(95,786)</u></u>	<u><u>155,067</u></u>

The notes form part of these financial statements

WIGAN ATHLETIC FC COMMUNITY TRUST

NOTES TO THE FINANCIAL STATEMENTS for the Year Ended 31 August 2024

1. STATUTORY INFORMATION

Wigan Athletic FC Community Trust is a charitable company, limited by guarantee, registered in England and Wales. The company's registered office address can be found in the Report of the Trustees.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Grants, including grants for the purchase of fixed assets, are recognised in full in the Statement of Financial Activities in the year in which they are receivable, except for those grants which are for a future specific period, in which case the relevant amount is deferred to that period.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category.

Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Equipment - 25% on reducing balance

Tangible fixed assets are stated at cost less depreciation.

Taxation

The Company is exempt from corporation tax on its charitable activities.

Value Added Tax is not generally recoverable by the Charity and as such is included in the relevant costs in the Statement of Financial Activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the Company. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

WIGAN ATHLETIC FC COMMUNITY TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 August 2024

2. ACCOUNTING POLICIES - continued

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Related party loans have no stated interest rate, are payable within one year and are measured at the undiscounted amount due.

3. JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

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

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

Critical judgements

At the end of the year, the trustees do not consider that there were any critical judgements which have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities.

Key sources of estimation uncertainty

At the end of the year, the trustees do not consider that there were any key sources of estimation uncertainty which have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities.

4. DONATIONS AND LEGACIES

	2024	2023
	£	£
Donations	<u>2,890</u>	<u>-</u>

5. INVESTMENT INCOME

	2024	2023
	£	£
Deposit account interest	<u>1,971</u>	<u>540</u>

WIGAN ATHLETIC FC COMMUNITY TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 August 2024

6. INCOME FROM CHARITABLE ACTIVITIES

Grants received are as follows:-

	2024	2023
	£	£
	<u>1,314,368</u>	<u>1,257,413</u>

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 8) £	Totals £
General	804,184	6,835	811,019
Veterans Project	1,404	-	1,404
Schools	195,022	598	195,620
Community development	602,271	3,158	605,429
Training and skills	<u>52,385</u>	<u>221</u>	<u>52,606</u>
	<u>1,655,266</u>	<u>10,812</u>	<u>1,666,078</u>

8. SUPPORT COSTS

	Finance £	Governance costs £	Totals £
General	215	6,620	6,835
Schools	14	584	598
Community development	105	3,053	3,158
Training and skills	<u>7</u>	<u>214</u>	<u>221</u>
	<u>341</u>	<u>10,471</u>	<u>10,812</u>

WIGAN ATHLETIC FC COMMUNITY TRUST**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 August 2024****9. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	2024	2023
	£	£
Auditors' remuneration	7,629	6,100
Depreciation - owned assets	22,236	24,917
Hire of plant and machinery	<u>631</u>	<u>-</u>

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2024 nor for the year ended 31 August 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2024 nor for the year ended 31 August 2023.

11. STAFF COSTS

	2024	2023
	£	£
Wages and salaries	1,101,813	1,139,628
Social security costs	83,046	88,270
Other pension costs	<u>20,684</u>	<u>21,433</u>
	<u>1,205,543</u>	<u>1,249,331</u>

The average monthly number of employees during the year was as follows:

	2024	2023
	<u>59</u>	<u>69</u>
Employees		

Key management personnel remuneration is £56,055 (2023: £48,603).

WIGAN ATHLETIC FC COMMUNITY TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 August 2024

12. TANGIBLE FIXED ASSETS

	Equipment £
COST	
At 1 September 2023	191,446
Additions	12,860
Disposals	<u>(21,008)</u>
At 31 August 2024	<u>183,298</u>
DEPRECIATION	
At 1 September 2023	112,385
Charge for year	22,236
Eliminated on disposal	<u>(18,021)</u>
At 31 August 2024	<u>116,600</u>
NET BOOK VALUE	
At 31 August 2024	<u>66,698</u>
At 31 August 2023	<u>79,061</u>

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade debtors	36,984	-
Prepayments and accrued income	<u>109,777</u>	<u>77,439</u>
	<u>146,761</u>	<u>77,439</u>

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade creditors	21,320	-
Accrued expenses	34,208	107,635
Deferred income	<u>53,441</u>	<u>22,170</u>
	<u>108,969</u>	<u>129,805</u>

15. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
Fixed assets	66,698	-	66,698	79,061
Current assets	143,667	158,161	301,828	328,292
Current liabilities	<u>(108,969)</u>	<u>-</u>	<u>(108,969)</u>	<u>(129,805)</u>
	<u>101,396</u>	<u>158,161</u>	<u>259,557</u>	<u>277,548</u>

WIGAN ATHLETIC FC COMMUNITY TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 August 2024

16. MOVEMENT IN FUNDS

	At 1/9/23 £	Net movement in funds £	At 31/8/24 £
Unrestricted funds			
General	277,548	(176,152)	101,396
Restricted funds			
Premier League Inspires	-	(4,251)	(4,251)
Premier League Primary Stars	-	(2)	(2)
Grant Income	-	74,192	74,192
Veterans Project	-	(12,460)	(12,460)
EFL Trust Infrastructure Grant	-	15,264	15,264
Extra Time	-	8,422	8,422
MWMS	-	(3,711)	(3,711)
Wigan Council	-	(2,929)	(2,929)
National Lottery Fund (P2P)	-	46,901	46,901
Football Foundation Fans Fund	-	(1)	(1)
Skelmersdale Kicks	-	(2,929)	(2,929)
FL Community - Headstart	-	(10,083)	(10,083)
Worsley Hall Pilot Area	-	(2,792)	(2,792)
Secondary School Provision	-	66,017	66,017
Life Chances	-	(8,181)	(8,181)
Divert Youth	-	(4,301)	(4,301)
Detached Youth	-	(1,390)	(1,390)
Charles Hayward	-	395	395
	-	158,161	158,161
TOTAL FUNDS	<u>277,548</u>	<u>(17,991)</u>	<u>259,557</u>

WIGAN ATHLETIC FC COMMUNITY TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 August 2024

16. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General	568,442	(744,594)	(176,152)
Restricted funds			
Premier League Kicks	140,441	(140,441)	-
Premier League Inspires	70,592	(74,843)	(4,251)
Premier League Primary Stars	173,088	(173,090)	(2)
Grant Income	126,352	(52,160)	74,192
Veterans Project	-	(12,460)	(12,460)
EFL Trust Infrastructure Grant	18,192	(2,928)	15,264
Extra Time	71,355	(62,933)	8,422
MWMS	27,531	(31,242)	(3,711)
Wigan Council	66,250	(69,179)	(2,929)
National Lottery Fund (P2P)	70,578	(23,677)	46,901
Football Foundation Fans Fund	25,000	(25,001)	(1)
Skelmersdale Kicks	9,600	(12,529)	(2,929)
FL Community - Headstart	12,291	(22,374)	(10,083)
Worsley Hall Pilot Area	(2,792)	-	(2,792)
Secondary School Provision	118,623	(52,606)	66,017
Premier League Community Improvement Fund	50,000	(50,000)	-
Life Chances	29,750	(37,931)	(8,181)
Divert Youth	41,756	(46,057)	(4,301)
Detached Youth	11,538	(12,928)	(1,390)
Charles Hayward	19,500	(19,105)	395
	<u>1,079,645</u>	<u>(921,484)</u>	<u>158,161</u>
TOTAL FUNDS	<u><u>1,648,087</u></u>	<u><u>(1,666,078)</u></u>	<u><u>(17,991)</u></u>

Comparatives for movement in funds

	At 1/9/22 £	Net movement in funds £	Transfers between funds £	At 31/8/23 £
Unrestricted funds				
General	390,652	(112,900)	(204)	277,548
Restricted funds				
Premier League Kicks	4,061	(4,061)	-	-
Premier League Primary Stars	5,785	(5,785)	-	-
Kids on the Move	<u>1,036</u>	<u>(1,240)</u>	<u>204</u>	<u>-</u>
	<u>10,882</u>	<u>(11,086)</u>	<u>204</u>	<u>-</u>
TOTAL FUNDS	<u><u>401,534</u></u>	<u><u>(123,986)</u></u>	<u><u>-</u></u>	<u><u>277,548</u></u>

WIGAN ATHLETIC FC COMMUNITY TRUST**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 August 2024****16. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General	960,196	(1,073,096)	(112,900)
Restricted funds			
Premier League Kicks	210,319	(214,380)	(4,061)
Wigan Youth Zone	21,552	(21,552)	-
Premier League Primary Stars	149,407	(155,192)	(5,785)
Grant Income	68,967	(68,967)	-
WNST/FLT Disability Project	5,880	(5,880)	-
Kids on the Move	30,000	(31,240)	(1,240)
MWMS	23,696	(23,696)	-
Street Games	23,773	(23,773)	-
Fit Fans	10,010	(10,010)	-
FA Womens Recreational Football	14,000	(14,000)	-
National Lottery Fund (P2P)	77,120	(77,120)	-
Skelmersdale Kicks	7,200	(7,200)	-
	<u>641,924</u>	<u>(653,010)</u>	<u>(11,086)</u>
TOTAL FUNDS	<u><u>1,602,120</u></u>	<u><u>(1,726,106)</u></u>	<u><u>(123,986)</u></u>

17. RELATED PARTY DISCLOSURES

Trustee	Nature of relationship	Type of Transaction	2024 £	2023 £
D T Molyneux	Director at Wigan Development Company Ltd	Grant	108,756	97,832
C Molyneux	Director at Wigan Athletic Supporters Club	Grant	18,489	73,000
P Ivory	Headteacher at St Anne's Primary School	Grant	<u>6,210</u>	<u>-</u>
			<u><u>133,455</u></u>	<u><u>170,832</u></u>

Accounts

REGISTERED COMPANY NUMBER: 06303512 (England and Wales)
REGISTERED CHARITY NUMBER: 1120745

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023
FOR
WIGAN ATHLETIC FC COMMUNITY TRUST**

Fairhurst
Statutory Auditor
Chartered Accountants
Douglas Bank House
Wigan Lane
Wigan
Lancashire
WN1 2TB

WIGAN ATHLETIC FC COMMUNITY TRUST

CONTENTS OF THE FINANCIAL STATEMENTS
for the Year Ended 31 August 2023

	Page
Report of the Trustees	1 to 6
Report of the Independent Auditors	7 to 10
Statement of Financial Activities	11
Statement of Financial Position	12
Statement of Cash Flows	13
Notes to the Statement of Cash Flows	14
Notes to the Financial Statements	15 to 22
Detailed Statement of Financial Activities	23

WIGAN ATHLETIC FC COMMUNITY TRUST

REPORT OF THE TRUSTEES for the Year Ended 31 August 2023

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 August 2023. The trustees have adopted the provisions of 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).

Introduction

Wigan Athletic Community Trust was established as a registered charity in 2007 and now employs over 60 staff who deliver community based activities across Wigan and the surrounding area that impact over 12,500 people.

The purpose of the charity as detailed in its governing document is to:

- to further and assist in the education (on a social and physical basis) of children and adults within Wigan and surrounding areas (including Ormskirk, St Helens and Skelmersdale) without reference to race, religion and belief, sex, disability, nationality, ethnic or national origin or social background through the use of the game of football (including its history and rules) and other ancillary sporting activities as educational tools and in furtherance of that object to provide in Wigan and its surrounding area facilities for meetings, lectures and classes for the benefit of such children and adults;
- to provide or assist in the provision of sporting and recreational facilities for the public of Wigan and surrounding areas (including Ormskirk, St Helens and Skelmersdale) without reference to race, religion and belief, sex, disability, nationality, ethnic or national origin or social background, with the object of improving their conditions of life.

OBJECTIVES AND ACTIVITIES

Vision, Aims and Objectives

Wigan Athletic Community Trust has established three key outcomes that it works towards which form the basis of its vision to:

Working with Wigan Athletic towards equality in health, life chances and communities.

Its activities cover three areas of operation: Schools, Community Development and Training and Skills, which aim to:

- Increase Participation in sport across all levels of society - particularly those from underrepresented groups
- Encourage young people and families to lead healthier and more active lifestyles
- Improve the skills, aspirations and achievements of young people
- Contribute towards increased community cohesion by improving the quality of life of young people and families

WIGAN ATHLETIC FC COMMUNITY TRUST

REPORT OF THE TRUSTEES for the Year Ended 31 August 2023

ACHIEVEMENT AND PERFORMANCE

Project and Activities during 2022/23

Between September 2022 and August 2023 Wigan Athletic Community Trust was able to support over 12,500 people across Wigan and its surrounding area.

The charity supports residents in Wigan throughout their life course - from enabling children to be more school ready, through to making them life ready with education programmes in primary and secondary schools and then career ready with post 16 education and training courses.

It also provides additional support to more vulnerable young people, who need that extra help to improve their resilience and mental health or make positive choices around the lifestyles they lead so they stay away from negative behaviours that can affect the whole community.

School Based Activities:

- Kids on the Move: Physical Education programme for 2 to 4 year olds to improve their communication skills and personal development and help make them more school ready whilst upskilling nursery staff in delivering PE
- Primary Stars: Working with local primary schools offering a range of services including PE coaching, mentoring for teaching, football competitions, literacy, numeracy and PSHE lessons for pupils
- PE Coaching and After School Clubs: Supporting primary schools with their PE provision and providing affordable after school clubs in 20 different sports
- Premier League Inspires: Provides mentoring support to students at secondary school who are at risk of exclusion
- Alternative Provision: Provides one day of education, focusing on English and Maths before pupils take part in physical activities. Sessions take place either at school or at Laithwaite Park using the classroom and football pitches.

Community Development Activities:

- Kicks: Free football and sports coaching for 8 - 19 year olds in seven areas of Wigan, with sessions running at times when young people are at risk of becoming involved in anti-social behaviour
- Wigan Youth Zone: Football coaching for 8 - 19 year olds
- Pathway 2 Participation: Mentoring scheme for 120 of the most vulnerable 12 - 19 year olds in Wigan
- Chances: Providing a range of targeted support to groups of young people with poor school attendance or at risk of involvement in crime and anti-social behaviour
- Holiday Activity Fund: Free holiday activities for children that also gives them the opportunity to receive a meal during the school holiday
- Every Player Counts: Football coaching for young people with disabilities both in school and out of school
- Latics Soccer Schools: Affordable football courses for 6-14 year olds during school holidays
- Football 4 Forces: Weekly football sessions for members of the armed forces community that are designed to improve their physical and mental health
- Extra Time: Weekly social and physical activities for over 55's at the DW Stadium and venues across Wigan.
- Fit Latics/Lose Weight Feel Great for Men: Men's weight programme organised in partnership with Wigan Council

Training and Skills Activities:

- Level 2 and 3 Football and Education: Programme for unemployed 16 - 18 year olds
- Kick Start: Job creation programme for unemployed 16 - 24 year olds
- University of South Wales Foundation Degree

Reach:

- 12,750 participants
- 29 community projects catering for 2-99 years of age
- 60 full time and part time staff
- 1,492 young people take part in free evening sports activities
- 2,111 children given free school meals and sports during school holidays
- 130 adults over 55 years of age engaged in weekly sessions, reducing social isolation and increasing physical activity

WIGAN ATHLETIC FC COMMUNITY TRUST

REPORT OF THE TRUSTEES for the Year Ended 31 August 2023

ACHIEVEMENT AND PERFORMANCE - continued

Working with:

- 30 early years settings
- 60 primary schools
- 15 secondary schools
- 2 Engagement Centres
- 2 Pupil Referral Units
- 5 Further Education Colleges
- 4 Universities
- 30 of participants are female
- 9% of participants from BAME communities

Improved Health:

- 72% of participants understand the importance of physical activity
- 69% of participants understand the importance of good mental wellbeing
- 66% of participants understand the importance of good physical health
- 65% of participants intend to continue to make positive changes to improve their health and wellbeing
- 91% of participants between the ages of 12 and 19 had an improvement in positive mental health
- 122.5kg lost on weight management programmes
- 39% increase in participants over 55 never feeling lonely
- 65% of young people between the ages of 12-19 improved their physical literacy

Enhanced Life Chances:

- 148 qualifications for young people
- 2,271 hours of work placements
- 74% of young people between the ages of 16-24 progress onto full time education or gained employment
- 75% increase in resilience amongst secondary school students
- 93% of young people experienced an improvement in confidence and self esteem

Created stronger, safer communities:

- 76% of secondary school students feel they make a positive contribution to their school
- 73% of participants contribute to stronger, safer and more inclusive communities
- 94% of young people did not re-offend in 3 month period after engaging in mentoring

FINANCIAL REVIEW

Financial Review

The 2022/2023 financial year was a challenging period for Wigan Athletic Community Trust. Income for the full year was £1,602,120 (2022 £1,677,127) while expenditure for the period was £1,726,106 (2022: £1,665,825), resulting in a deficit of (£123,986). The Trust had forecasted a deficit for the year, however this was greater than anticipated.

In previous years the Soccer Schools income line was made up Holiday Camps, Holiday Activity and Food Camps (HAF) and paid for football coaching sessions known as Football Development and in the 2021/22 accounts Soccer Schools generated an income of £177,656. In 2022 the Trust took the decision to split this budget into three separate line, Holiday Courses, HAF and Football Development. Across all three lines the income for 2022/23 was £174,334 however this underperformed against a collective budgeted income of £254,640. In addition to an overestimation of initial targets and a delay in the opening of Laithwaite Park and William Fosters had a negative affect on the anticipated budget.

Unexpectedly in September 2022 national funders the English Football League Trust were unsuccessful in their tenure for the NCS contract, a contract they had held for several years and funded Community Club Organisations across England and Wales.

WIGAN ATHLETIC FC COMMUNITY TRUST

REPORT OF THE TRUSTEES for the Year Ended 31 August 2023

FINANCIAL REVIEW - continued

Reserves policy

The Board of Trustees has established a reserves policy, in compliance with the Charity Commission guidelines, which it reviews annually. The trustees have determined that an appropriate level of "free" (unrestricted) reserves, which are not invested in fixed assets, should ideally be sufficient to meet between 3-6 months operating costs; for 2023/24 this amounts to £384k (2022/23:£370k), whereas unrestricted funds are currently at £277,458. The Trustees are actively seeking to increase income streams, whilst controlling costs and overheads in 2024, in order to restore the charity to broadly breakeven.

FUTURE PLANS

Wigan Athletic Football Club changed owners in June 2023 and the charity is keen to develop a close relationship with the new owners and the Club to help the local community.

The Community Trust published its five year strategy in December 2022, which will hopefully help shape our future programmes. The Trust are focussing on increasing the number of partnerships they have with local businesses, to support young people across Wigan find the training and employment opportunities that they deserve, while also helping people to become more physically active as we adapt to a post-COVID-19 world and the current cost of living crisis. The charity is budgeted to make a surplus of over £25k for the 2023/24 financial year. Any surplus achieved will be taken to reserves, in order to move towards the target Reserves figure.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Company is registered as a charitable company limited by guarantee and is governed by a Memorandum of Association.

Organisational structure

The Community Trust is managed on a day to day basis by a Head of Community, Gareth Nolan, whose role is to provide leadership and strategic direction to the charity and oversee all operational activities involved its running including financial and governance compliance. The Head of Community is supported by four senior managers with responsibility for Operations, Schools, Community Development, Training and Skills.

Induction and training of new trustees

The charity's Board of Trustees is made up of 11 members with a broad range of skill and experience who meet every three months. A new trustee was added to the board during the year.

Each trustee receives a full induction before joining the Board which covers the Community Trust's Aim and Objectives as well as their roles and responsibilities as a Trustee.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

06303512 (England and Wales)

Registered Charity number

1120745

Registered office

Robin Park First Floor Offices
Robin Park Leisure Centre
Loire Drive
Wigan
Lancashire
WN5 0UL

WIGAN ATHLETIC FC COMMUNITY TRUST

REPORT OF THE TRUSTEES for the Year Ended 31 August 2023

REFERENCE AND ADMINISTRATIVE DETAILS – continued

Trustees

P R Williams
P Ivory
D T Molyneux
C E Evans (resigned 15/1/2024)
E Boyce (resigned 25/9/2023)
J B Meadows
C M Robinson
M Brannigan (resigned 27/3/2023)
C Molyneux
T P Marwick (appointed 26/9/2022)
S Guilfoyle (appointed 25/9/2023)
R E Bramwell (appointed 25/9/2023)
E Higham (appointed 25/9/2023)
M J Preston (appointed 15/1/2024)

Auditors

Fairhurst
Statutory Auditor
Chartered Accountants
Douglas Bank House
Wigan Lane
Wigan
Lancashire
WN1 2TB

Bankers

Barclays Bank PLC
Wigan Branch
Market Place
Wigan
Lancashire
WN1 1QS

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Wigan Athletic FC Community Trust for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

WIGAN ATHLETIC FC COMMUNITY TRUST

REPORT OF THE TRUSTEES
for the Year Ended 31 August 2023

STATEMENT OF TRUSTEES' RESPONSIBILITIES – continued

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

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 05 April 2024 | 09:42 BST and signed on its behalf by:


.....
P R Williams - Trustee

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF WIGAN ATHLETIC FC COMMUNITY TRUST

Opinion

We have audited the financial statements of Wigan Athletic FC Community Trust (the 'charitable company') for the year ended 31 August 2023 which comprise the Statement of Financial Activities, the Statement of Financial Position, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 August 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

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

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

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

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

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
WIGAN ATHLETIC FC COMMUNITY TRUST**

Matters on which we are required to report by exception

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

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

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

Responsibilities of trustees

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

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

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF WIGAN ATHLETIC FC COMMUNITY TRUST

Our responsibilities for the audit of the financial statements

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

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

- we identified the laws and regulations applicable to the charitable company through discussions with trustees and other management, focusing on those that had a direct effect on the financial statements or that had a fundamental effect on its operations. Key laws and regulations that we identified included the UK Companies Act, Charity SORP, tax legislation, employment legislation and Health and Safety regulations.

- we enquired of the trustees and reviewed correspondence with HMRC and the Charity Commission for evidence of non-compliance with laws and regulations. We also reviewed controls the trustees have in place to ensure compliance.

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

- making enquiries of management 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.

- 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.

- we reviewed financial statements disclosures and tested to supporting documentation to assess compliance with relevant laws and regulations discussed above;

- we enquired of the trustees about actual and potential litigation and claims.

Due to inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, as with any audit, there remained a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing fraud or non-compliance with laws and regulations and cannot be expected to detect all fraud and non-compliance with laws and regulations.

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

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
WIGAN ATHLETIC FC COMMUNITY TRUST**

Use of our report

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

John B S Fairhurst BA(Hons) FCA (Senior Statutory Auditor)
for and on behalf of Fairhurst
Statutory Auditor
Chartered Accountants
Douglas Bank House
Wigan Lane
Wigan
Lancashire
WN1 2TB

John Fairhurst

05 April 2024 | 09:43 BST

Date:

WIGAN ATHLETIC FC COMMUNITY TRUST**STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 August 2023**

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Charitable activities	5				
General		124,589	68,967	193,556	195,114
Schools		272,185	179,407	451,592	373,775
Community development		257,141	393,550	650,691	794,315
Training and skills		305,741	-	305,741	313,923
Investment income	4	<u>540</u>	<u>-</u>	<u>540</u>	<u>-</u>
Total		<u>960,196</u>	<u>641,924</u>	<u>1,602,120</u>	<u>1,677,127</u>
EXPENDITURE ON					
Charitable activities	6				
General		114,563	68,967	183,530	141,098
Schools		440,121	187,285	627,406	451,230
Community development		160,244	396,758	557,002	754,825
Training and skills		<u>358,168</u>	<u>-</u>	<u>358,168</u>	<u>318,672</u>
Total		<u>1,073,096</u>	<u>653,010</u>	<u>1,726,106</u>	<u>1,665,825</u>
NET INCOME/(EXPENDITURE)		(112,900)	(11,086)	(123,986)	11,302
Transfers between funds	15	<u>(204)</u>	<u>204</u>	<u>-</u>	<u>-</u>
Net movement in funds		(113,104)	(10,882)	(123,986)	11,302
RECONCILIATION OF FUNDS					
Total funds brought forward		390,652	10,882	401,534	390,232
TOTAL FUNDS CARRIED FORWARD		<u><u>277,548</u></u>	<u><u>-</u></u>	<u><u>277,548</u></u>	<u><u>401,534</u></u>

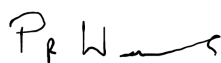
The notes form part of these financial statements

WIGAN ATHLETIC FC COMMUNITY TRUST**STATEMENT OF FINANCIAL POSITION****31 August 2023**

	Notes	2023 £	2022 £
FIXED ASSETS			
Tangible assets	11	79,061	83,419
CURRENT ASSETS			
Debtors	12	77,439	131,275
Cash at bank and in hand		<u>250,853</u>	<u>319,088</u>
		328,292	450,363
CREDITORS			
Amounts falling due within one year	13	(129,805)	(132,248)
		<u> </u>	<u> </u>
NET CURRENT ASSETS		<u>198,487</u>	<u>318,115</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>277,548</u>	<u>401,534</u>
		<u> </u>	<u> </u>
NET ASSETS		<u>277,548</u>	<u>401,534</u>
FUNDS	15		
Unrestricted funds		277,548	390,652
Restricted funds		<u>-</u>	<u>10,882</u>
TOTAL FUNDS		<u>277,548</u>	<u>401,534</u>

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

The financial statements were approved by the Board of Trustees and authorised for issue on ~~05 April 2024~~ ~~10:09:42 BST~~ and were signed on its behalf by:



.....
P R Williams - Trustee

The notes form part of these financial statements

WIGAN ATHLETIC FC COMMUNITY TRUST**STATEMENT OF CASH FLOWS
for the Year Ended 31 August 2023**

	Notes	2023 £	2022 £
Cash flows from operating activities			
Cash generated from operations	1	<u>(48,216)</u>	<u>(10,520)</u>
Net cash used in operating activities		<u>(48,216)</u>	<u>(10,520)</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(20,559)	(37,771)
Interest received		<u>540</u>	<u>-</u>
Net cash used in investing activities		<u>(20,019)</u>	<u>(37,771)</u>
Change in cash and cash equivalents in the reporting period		(68,235)	(48,291)
Cash and cash equivalents at the beginning of the reporting period		<u>319,088</u>	<u>367,379</u>
Cash and cash equivalents at the end of the reporting period		<u><u>250,853</u></u>	<u><u>319,088</u></u>

The notes form part of these financial statements

WIGAN ATHLETIC FC COMMUNITY TRUST

NOTES TO THE STATEMENT OF CASH FLOWS
for the Year Ended 31 August 20231. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM
OPERATING ACTIVITIES

	2023 £	2022 £
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	(123,986)	11,302
Adjustments for:		
Depreciation charges	24,917	25,279
Interest received	(540)	-
Decrease in debtors	53,836	16,664
Decrease in creditors	<u>(2,443)</u>	<u>(63,765)</u>
Net cash used in operations	<u><u>(48,216)</u></u>	<u><u>(10,520)</u></u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/9/22 £	Cash flow £	At 31/8/23 £
Net cash			
Cash at bank and in hand	<u>319,088</u>	<u>(68,235)</u>	<u>250,853</u>
	<u>319,088</u>	<u>(68,235)</u>	<u>250,853</u>
Total	<u><u>319,088</u></u>	<u><u>(68,235)</u></u>	<u><u>250,853</u></u>

The notes form part of these financial statements

WIGAN ATHLETIC FC COMMUNITY TRUST

NOTES TO THE FINANCIAL STATEMENTS for the Year Ended 31 August 2023

1. STATUTORY INFORMATION

Wigan Athletic FC Community Trust is a charitable company, limited by guarantee, registered in England and Wales. The company's registered office address can be found in the Report of the Trustees.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Grants, including grants for the purchase of fixed assets, are recognised in full in the Statement of Financial Activities in the year in which they are receivable, except for those grants which are for a future specific period, in which case the relevant amount is deferred to that period.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category.

Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Equipment - 25% on reducing balance

Tangible fixed assets are stated at cost less depreciation.

Taxation

The Company is exempt from corporation tax on its charitable activities.

Value Added Tax is not generally recoverable by the Charity and as such is included in the relevant costs in the Statement of Financial Activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the Company. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

WIGAN ATHLETIC FC COMMUNITY TRUST**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 August 2023****2. ACCOUNTING POLICIES - continued****Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Related party loans have no stated interest rate, are payable within one year and are measured at the undiscounted amount due.

3. JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

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

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

Critical judgements

At the end of the year, the trustees do not consider that there were any critical judgements which have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities.

Key sources of estimation uncertainty

At the end of the year, the trustees do not consider that there were any key sources of estimation uncertainty which have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities.

4. INVESTMENT INCOME

	2023	2022
	£	£
Deposit account interest	<u>540</u>	<u>-</u>

5. INCOME FROM CHARITABLE ACTIVITIES

Grants received are as follows:-

	2023	2022
	£	£
	<u>1,257,413</u>	<u>1,324,696</u>

WIGAN ATHLETIC FC COMMUNITY TRUST**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 August 2023****6. CHARITABLE ACTIVITIES COSTS**

	Direct Costs £	Support costs (see note 7) £	Totals £
General	182,715	815	183,530
Schools	626,014	1,392	627,406
Community development	553,454	3,548	557,002
Training and skills	<u>357,237</u>	<u>931</u>	<u>358,168</u>
	<u>1,719,420</u>	<u>6,686</u>	<u>1,726,106</u>

7. SUPPORT COSTS

	Finance £	Governance costs £	Totals £
General	42	773	815
Schools	213	1,179	1,392
Community development	207	3,341	3,548
Training and skills	<u>124</u>	<u>807</u>	<u>931</u>
	<u>586</u>	<u>6,100</u>	<u>6,686</u>

8. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2023 £	2022 £
Auditors' remuneration	6,100	6,750
Depreciation - owned assets	<u>24,917</u>	<u>25,279</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2023 nor for the year ended 31 August 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2023 nor for the year ended 31 August 2022.

WIGAN ATHLETIC FC COMMUNITY TRUST**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 August 2023****10. STAFF COSTS**

	2023	2022
	£	£
Wages and salaries	1,139,628	1,094,563
Social security costs	88,270	93,605
Other pension costs	21,433	21,523
	<u>1,249,331</u>	<u>1,209,691</u>

The average monthly number of employees during the year was as follows:

	2023	2022
	<u>69</u>	<u>72</u>
Employees		

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2023	2022
	<u>-</u>	<u>1</u>
£60,001 - £70,000		

11. TANGIBLE FIXED ASSETS

	Equipment £
COST	
At 1 September 2022	170,887
Additions	<u>20,559</u>
At 31 August 2023	<u>191,446</u>
DEPRECIATION	
At 1 September 2022	87,468
Charge for year	<u>24,917</u>
At 31 August 2023	<u>112,385</u>
NET BOOK VALUE	
At 31 August 2023	<u>79,061</u>
At 31 August 2022	<u>83,419</u>

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Prepayments and accrued income	<u>77,439</u>	<u>131,275</u>

WIGAN ATHLETIC FC COMMUNITY TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 August 2023

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Accrued expenses	107,635	86,393
Deferred income	<u>22,170</u>	<u>45,855</u>
	<u>129,805</u>	<u>132,248</u>

14. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
Fixed assets	79,061	-	79,061	83,419
Current assets	328,292	-	328,292	450,363
Current liabilities	<u>(129,805)</u>	<u>-</u>	<u>(129,805)</u>	<u>(132,248)</u>
	<u>277,548</u>	<u>-</u>	<u>277,548</u>	<u>401,534</u>

15. MOVEMENT IN FUNDS

	At 1/9/22 £	Net movement in funds £	Transfers between funds £	At 31/8/23 £
Unrestricted funds				
General	390,652	(112,900)	(204)	277,548
Restricted funds				
Premier League Kicks	4,061	(4,061)	-	-
Premier League Primary Stars	5,785	(5,785)	-	-
Kids on the Move	<u>1,036</u>	<u>(1,240)</u>	<u>204</u>	<u>-</u>
	<u>10,882</u>	<u>(11,086)</u>	<u>204</u>	<u>-</u>
TOTAL FUNDS	<u>401,534</u>	<u>(123,986)</u>	<u>-</u>	<u>277,548</u>

WIGAN ATHLETIC FC COMMUNITY TRUST**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 August 2023****15. MOVEMENT IN FUNDS - continued**

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General	960,196	(1,073,096)	(112,900)
Restricted funds			
Premier League Kicks	210,319	(214,380)	(4,061)
Wigan Youth Zone	21,552	(21,552)	-
Premier League Primary Stars	149,407	(155,192)	(5,785)
Grant Income	68,967	(68,967)	-
WNST/FLT Disability Project	5,880	(5,880)	-
Kids on the Move	30,000	(31,240)	(1,240)
MWMS	23,696	(23,696)	-
Street Games	23,773	(23,773)	-
Fit Fans	10,010	(10,010)	-
FA Womens Recreational Football	14,000	(14,000)	-
National Lottery Fund (P2P)	77,120	(77,120)	-
Skelmersdale Kicks	7,200	(7,200)	-
	<u>641,924</u>	<u>(653,010)</u>	<u>(11,086)</u>
TOTAL FUNDS	<u><u>1,602,120</u></u>	<u><u>(1,726,106)</u></u>	<u><u>(123,986)</u></u>

WIGAN ATHLETIC FC COMMUNITY TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 August 2023

15. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/9/21 £	Net movement in funds £	Transfers between funds £	At 31/8/22 £
Unrestricted funds				
General	368,335	15,930	6,387	390,652
Restricted funds				
Premier League Kicks	4,104	(43)	-	4,061
Wigan Youth Zone	(1,048)	-	1,048	-
Premier League Primary Stars	702	5,785	(702)	5,785
Veterans Project	(748)	-	748	-
WNST/FLT Disability Project	80	-	(80)	-
Kids on the Move	1,036	-	-	1,036
Extra Time	7,456	-	(7,456)	-
MWMS	(55)	-	55	-
FA Womens Recreational Football	7,060	(7,060)	-	-
National Lottery Fund (P2P)	<u>3,310</u>	<u>(3,310)</u>	<u>-</u>	<u>-</u>
	<u>21,897</u>	<u>(4,628)</u>	<u>(6,387)</u>	<u>10,882</u>
TOTAL FUNDS	<u><u>390,232</u></u>	<u><u>11,302</u></u>	<u><u>-</u></u>	<u><u>401,534</u></u>

WIGAN ATHLETIC FC COMMUNITY TRUST**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 August 2023****15. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General	1,000,754	(984,824)	15,930
Restricted funds			
Premier League Kicks	145,000	(145,043)	(43)
Premier League Inspires	45,180	(45,180)	-
Wigan Youth Zone	19,000	(19,000)	-
Premier League Primary Stars	140,000	(134,215)	5,785
Grant Income	37,846	(37,846)	-
WNST/FLT Disability Project	8,000	(8,000)	-
Sport England	8,117	(8,117)	-
Kids on the Move	34,000	(34,000)	-
Extra Time	2,999	(2,999)	-
MWMS	23,245	(23,245)	-
Fit Fans	17,046	(17,046)	-
FA Womens Recreational Football	54,444	(61,504)	(7,060)
National Lottery Fund (P2P)	131,034	(134,344)	(3,310)
Football Foundation Fans Fund	6,262	(6,262)	-
Skelmersdale Kicks	4,200	(4,200)	-
	<u>676,373</u>	<u>(681,001)</u>	<u>(4,628)</u>
TOTAL FUNDS	<u>1,677,127</u>	<u>(1,665,825)</u>	<u>11,302</u>

16. RELATED PARTY DISCLOSURES

During the year the company received monies of £183,229 (2022: £238,640) from and expended resources of £Nil (2022: £Nil) with entities that have a common director or trustee.

WIGAN ATHLETIC FC COMMUNITY TRUST**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 August 2023**

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Investment income		
Deposit account interest	540	-
Charitable activities		
Soccer schools	174,333	177,656
After School Sports Club	93,585	79,761
PE Support	76,249	95,014
Grants	<u>1,257,413</u>	<u>1,324,696</u>
	<u>1,601,580</u>	<u>1,677,127</u>
Total incoming resources	1,602,120	1,677,127
EXPENDITURE		
Charitable activities		
Wages and salaries	1,139,628	1,094,563
Social security	88,270	93,605
Pensions	21,433	21,523
Telephone	10,426	12,986
Postage and stationery	2,679	1,951
Sundries	46,274	46,129
Motor and travel expenses	57,358	62,692
Facility hire	151,300	129,703
Kit and equipment	39,909	33,611
Prizes	9,516	6,451
Training	8,729	11,422
Legal and professional	2,180	2,209
Educational resources	3,542	20,363
Utilities	31,260	29,539
Consultancy	14,106	7,698
IT equipment	5,848	5,854
Insurances	2,499	1,165
Pathway2Participation costs	58,385	39,050
NCS activities	1,161	12,944
Equipment depreciation	<u>24,917</u>	<u>25,279</u>
	1,719,420	1,658,737
Support costs		
Finance		
Bank charges	586	338
Governance costs		
Auditors' remuneration	<u>6,100</u>	<u>6,750</u>
Total resources expended	<u>1,726,106</u>	<u>1,665,825</u>
Net (expenditure)/income	<u><u>(123,986)</u></u>	<u><u>11,302</u></u>

This page does not form part of the statutory financial statements

WIGAN ATHLETIC FC COMMUNITY TRUST

England & Wales - Charity number 1120745

Accounts

REGISTERED COMPANY NUMBER: 06303512 (England and Wales)
REGISTERED CHARITY NUMBER: 1120745

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022
FOR
WIGAN ATHLETIC FC COMMUNITY TRUST**

Fairhurst
Statutory Auditor
Chartered Accountants
Douglas Bank House
Wigan Lane
Wigan
Lancashire
WN1 2TB

WIGAN ATHLETIC FC COMMUNITY TRUST

**CONTENTS OF THE FINANCIAL STATEMENTS
for the Year Ended 31 August 2022**

	Page
Report of the Trustees	1 to 5
Report of the Independent Auditors	6 to 9
Statement of Financial Activities	10
Statement of Financial Position	11
Statement of Cash Flows	12
Notes to the Statement of Cash Flows	13
Notes to the Financial Statements	14 to 22
Detailed Statement of Financial Activities	23 to 24

WIGAN ATHLETIC FC COMMUNITY TRUST

REPORT OF THE TRUSTEES for the Year Ended 31 August 2022

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 August 2022. The trustees have adopted the provisions of 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).

Introduction

Wigan Athletic Community Trust was established as a registered charity in 2007 and now employs up to 72 staff who deliver community based activities across Wigan and the surrounding area that impact over 10,000 people each.

In September 2021, the charity moved to a new operational base at Robin Park Leisure Centre which is opposite the DW Stadium. The facility provided by Wigan Council consists of office and meeting space and a suite of classrooms.

The purpose of the charity as detailed out in its governing document is to:

- to further and assist in the education (on a social and physical basis) of children and adults within Wigan and surrounding areas (including without limitation, Ormskirk, St Helens and Rainford) without reference to race, religion and belief, sex, disability, nationality, ethnic or national origin or social background through the use of the game of football (including its history and rules) and other ancillary sporting activities as educational tools and in furtherance of that object to provide in Wigan and its surrounding area facilities for meetings, lectures and classes for the benefit of such children and adults;

- to provide or assist in the provision of sporting and recreational facilities for the public of Wigan and surrounding areas (including without limitation, Ormskirk, St Helens and Rainford) without reference to race, religion and believe, sex, disability, nationality, ethnic or national origin or social background, with the object of improving their conditions of life.

OBJECTIVES AND ACTIVITIES

Vision, Aims and Objectives

Wigan Athletic Community Trust has established three key outcomes that it works towards which form the basis of its vision to:

Work with Wigan Athletic Football Club to: Improve Health, Enhance Life Chances and Create Stronger Safer Communities.

Its activities cover three areas of operation: Schools, Community Development and Training and Skills, which aim to:

- Increase Participation in sport across all levels of society - particularly those from underrepresented groups
- Encourage young people and families to lead healthier and more active lifestyles
- Improve the skills, aspirations and achievements of young people
- Contribute towards increased community cohesion by improving the quality of life of young people and families

WIGAN ATHLETIC FC COMMUNITY TRUST

REPORT OF THE TRUSTEES for the Year Ended 31 August 2022

ACHIEVEMENT AND PERFORMANCE

Project and Activities during 2021/2022

Between September 2021 and August 2022 Wigan Athletic Community Trust was able to support over 11,000 people across Wigan and its surrounding area.

The charity supports residents in Wigan throughout their life course - from enabling children to be more school ready, through to making them life ready with education programmes in primary and secondary schools and then career ready with post 16 education and training courses.

It also provides additional support to more vulnerable young people, who need that extra help to improve their resilience and mental health or make positive choices around the lifestyles they lead so they stay away from negative behaviours that can affect the whole community.

School Based Activities:

- Kids on the Move: Fitness programme for 3 to 4 year olds to improve their communication skills and personal development and help make them more school ready
- Primary Stars: Working with 102 primary schools offering a range of services including PE coaching, mentoring for teaching, football competitions, literacy, numeracy and PSHE lessons for pupils
- PE Coaching and After School Clubs: Supporting primary schools with their PE provision and providing affordable after school clubs in 20 different sports
- Premier League Inspires: Provides mentoring support to students at secondary school who are at risk of exclusion

Community Development Activities:

- Kicks: Free football and sports coaching for 8 - 19 year olds in seven areas of Wigan, with sessions running at times when young people are at risk of becoming involved in anti-social behaviour
- Wigan Youth Zone: Football coaching for 8 - 19 year olds at £6million town centre youth centre
- Pathway 2 Participation: Mentoring scheme for 120 of the most vulnerable 12 - 19 year olds in Wigan
- Chances: Providing a range of targeted support to groups of young people with poor school attendance or at risk of involvement in crime and anti-social behaviour
- Holiday Activity Fund: Free holiday activities for children that also gives them the opportunity to receive a meal during the school holiday
- Every Player Counts: Football coaching for young people with disabilities both in school and out of school
- Latics Soccer Schools: Affordable football courses for 6-14 year olds during school holidays
- Latics Dance Camps: Holiday courses for children between the ages of 6 - 14
- Football 4 Forces: Weekly football sessions for members of the armed forces community that are designed to improve their physical and mental health
- Extra Time: weekly social and physical activities for over 55's at the DW Stadium and venues across Wigan.
- Fit Latics/Lose Weight Feel Great for Men: Men's weight programme organised in partnership with ELF Trust, Sport England, Wigan Warriors and Wigan Council

Training and Skills Activities:

- Level 2 and 3 Football and Education: Programme for unemployed 16 - 18 year olds
- Traineeships: 3 month work placements for unemployed 16 - 18 year olds
- Kick Start: Job creation programme for unemployed 16 - 24 year olds
- University of South Wales Foundation Degree
- NCS - social action and volunteering scheme for 16 and 17 year olds

Achievements and performance 2021/2022

Reach:

- 11,205 participants
- 27 average number of contact hours per person
- 3,653 primary school pupils supported to achieve the minimum government guidance of at least 2 hours of physical education a week
- 1,600 16-18 year olds engaged on evening and weekends
- 674 adults helped to become more physically active

WIGAN ATHLETIC FC COMMUNITY TRUST

REPORT OF THE TRUSTEES for the Year Ended 31 August 2022

ACHIEVEMENT AND PERFORMANCE – continued

Working with:

- 30 early years settings
- 70 primary schools
- 16 secondary schools
- 5 Further Education Colleges
- 2 Universities
- 30 of participants are female
- 9% of participants from BAME communities

Improved Health:

- 72% of participants understand the importance of physical activity
- 69% of participants understand the importance of good mental wellbeing
- 66% of participants understand the importance of good physical health
- 65% of participants intend to continue to make positive changes to improve their health and wellbeing
- 91% of participants between the ages of 12 and 19 had an improvement in positive mental health
- 416kg total weight loss across 115 participants on weight management programmes
- 39% increase in participants over 55 never feeling lonely
- 65% of young people between the ages of 12-19 improved their physical literacy

Enhanced Life Chances:

- 104 qualifications for young people
- 2,271 hours of work placements
- 74% of young people between the ages of 16-24 progress onto full time education or gained employment
- 75% increase in resilience amongst secondary school students
- 93% of young people experienced an improvement in confidence and self esteem

Created stronger, safer communities:

- 76% of secondary school students feel they make a positive contribution to their school
- 73% of participants contribute to stronger, safer and more inclusive communities
- 94% of young people did not re-offend in 3 month period after engaging in mentoring

FINANCIAL REVIEW

Financial Review

The 2021/2022 financial year was a positive period for Wigan Athletic Community Trust and it was able to increase its income by 23%. Income for the full year was £1,677,127 (2021: £1,364,917) while expenditure for the period was £1,665,825 (2021: £1,262,897), resulting in a small surplus of £11,302.

Reserves policy

The Board of Trustees has established a reserves policy, in compliance with the Charity Commission guidelines, which it reviews annually. The trustees have determined that an appropriate level of "free" (unrestricted) reserves, which are not invested in fixed assets, should ideally be sufficient to meet between 3-6 months operating costs; for 2022/23 this amounts to £370k (2021/22 : £315k).

FUTURE PLANS

The Community Trust published its new five year strategy in December 2022, which will help shape our future programmes. The charity is keen to work with the Football Club and other local businesses to help young people across Wigan find the training and employment opportunities that they deserve, while also helping people to become more physically active as we adapt to a post-COVID-19 world and the current cost of living crisis.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Company is registered as a charitable company limited by guarantee and is governed by a Memorandum of Association.

WIGAN ATHLETIC FC COMMUNITY TRUST

REPORT OF THE TRUSTEES for the Year Ended 31 August 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

The Community Trust is managed on a day to day basis by a Head of Community, Tom Flower, whose role was to provide leadership and strategic direction to the charity and oversee all operational activities involved its running including financial and governance compliance. The Head of Community is supported by three senior managers with responsibility for Operations, Schools, Community Development, Training and Skills.

The Charity is devastated to report the tragic and untimely death of Tom Flower, who has been a tireless and dedicated leader of the Community Trust team. A number of heartfelt tributes have been expressed, including from Wigan Athletic and the wider Wigan Borough in December 2022.

The Community Trust appointed a new Head of Community, Gareth Nolan in March 2023. Gareth worked under Tom Flower's tenure and was the Assistant Head of Community for three years whilst overseeing the Schools operations.

Induction and training of new trustees

The charity's Board of Trustees is made up 10 members with a broad range of skill and experience who meet every three months. New trustee representatives from Wigan Athletic FC and Wigan Athletic Supporters Club were added to the board during the year.

Each trustee receives a full induction before joining the Board which covers the Community Trust's Aim and Objectives as well as their roles and responsibilities as a Trustee.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

06303512 (England and Wales)

Registered Charity number

1120745

Registered office

Robin Park First Floor Offices
Robin Park Leisure Centre
Loire Drive
Wigan
Lancashire
WN5 0UL

Trustees

P R Williams
P Ivory
J H Jackson (resigned 27/6/2022)
D T Molyneux
C E Evans
E Boyce
J B Meadows
C M Robinson
M Brannigan (appointed 1/10/2021) (resigned 27/03/2023)
C Molyneux (appointed 1/10/2021)
T P Marwick (appointed 26/9/2022)

WIGAN ATHLETIC FC COMMUNITY TRUST

**REPORT OF THE TRUSTEES
for the Year Ended 31 August 2022**

REFERENCE AND ADMINISTRATIVE DETAILS

Auditors

Fairhurst
Statutory Auditor
Chartered Accountants
Douglas Bank House
Wigan Lane
Wigan
Lancashire
WN1 2TB

Bankers

Barclays Bank PLC
Wigan Branch
Market Place
Wigan
Lancashire
WN1 1QS

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Wigan Athletic FC Community Trust for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 09 May 2023 | 13:21 BST and signed on its behalf by:



.....
P R Williams - Trustee

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF WIGAN ATHLETIC FC COMMUNITY TRUST

Opinion

We have audited the financial statements of Wigan Athletic FC Community Trust (the 'charitable company') for the year ended 31 August 2022 which comprise the Statement of Financial Activities, the Statement of Financial Position, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 August 2022 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

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

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

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

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

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
WIGAN ATHLETIC FC COMMUNITY TRUST**

Matters on which we are required to report by exception

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

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

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

Responsibilities of trustees

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

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

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF WIGAN ATHLETIC FC COMMUNITY TRUST

Our responsibilities for the audit of the financial statements

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

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

- we identified the laws and regulations applicable to the charitable company through discussions with trustees and other management, focusing on those that had a direct effect on the financial statements or that had a fundamental effect on its operations. Key laws and regulations that we identified included the UK Companies Act, Charity SORP, tax legislation, employment legislation and Health and Safety regulations.

- we enquired of the trustees and reviewed correspondence with HMRC and the Charity Commission for evidence of non-compliance with laws and regulations. We also reviewed controls the trustees have in place to ensure compliance.

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

- making enquiries of management 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.

- 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.

- we reviewed financial statements disclosures and tested to supporting documentation to assess compliance with relevant laws and regulations discussed above;

- we enquired of the trustees about actual and potential litigation and claims.

Due to inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, as with any audit, there remained a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing fraud or non-compliance with laws and regulations and cannot be expected to detect all fraud and non-compliance with laws and regulations.

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

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
WIGAN ATHLETIC FC COMMUNITY TRUST**

Use of our report

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

John B S Fairhurst BA(Hons) FCA (Senior Statutory Auditor)
for and on behalf of Fairhurst
Statutory Auditor
Chartered Accountants
Douglas Bank House
Wigan Lane
Wigan
Lancashire
WN1 2TB

John Fairhurst

Date: 09 May 2023 | 14:16 BST
Date:

WIGAN ATHLETIC FC COMMUNITY TRUST**STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 August 2022**

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Charitable activities	5				
General		148,835	46,279	195,114	352,907
Schools		199,775	174,000	373,775	272,315
Community development		338,221	456,094	794,315	492,892
Training and skills		313,923	-	313,923	246,561
Investment income	4	-	-	-	242
Total		<u>1,000,754</u>	<u>676,373</u>	<u>1,677,127</u>	<u>1,364,917</u>
EXPENDITURE ON					
Charitable activities	6				
General		96,990	44,108	141,098	202,696
Schools		237,835	213,395	451,230	245,305
Community development		331,327	423,498	754,825	485,839
Training and skills		<u>318,672</u>	<u>-</u>	<u>318,672</u>	<u>329,057</u>
Total		<u>984,824</u>	<u>681,001</u>	<u>1,665,825</u>	<u>1,262,897</u>
NET INCOME/(EXPENDITURE)		15,930	(4,628)	11,302	102,020
Transfers between funds	15	<u>6,387</u>	<u>(6,387)</u>	<u>-</u>	<u>-</u>
Net movement in funds		22,317	(11,015)	11,302	102,020
RECONCILIATION OF FUNDS					
Total funds brought forward		368,335	21,897	390,232	288,212
TOTAL FUNDS CARRIED FORWARD		<u><u>390,652</u></u>	<u><u>10,882</u></u>	<u><u>401,534</u></u>	<u><u>390,232</u></u>

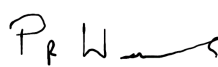
The notes form part of these financial statements

WIGAN ATHLETIC FC COMMUNITY TRUST**STATEMENT OF FINANCIAL POSITION****31 August 2022**

	Notes	2022 £	2021 £
FIXED ASSETS			
Tangible assets	11	83,419	70,927
CURRENT ASSETS			
Debtors	12	131,275	147,939
Cash at bank and in hand		<u>319,088</u>	<u>367,379</u>
		450,363	515,318
CREDITORS			
Amounts falling due within one year	13	(132,248)	(196,013)
NET CURRENT ASSETS		<u>318,115</u>	<u>319,305</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		401,534	390,232
NET ASSETS		<u>401,534</u>	<u>390,232</u>
FUNDS	15		
Unrestricted funds		390,652	368,335
Restricted funds		<u>10,882</u>	<u>21,897</u>
TOTAL FUNDS		<u>401,534</u>	<u>390,232</u>

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

The financial statements were approved by the Board of Trustees and authorised for issue on 09 May 2023 at 13:21 BST... and were signed on its behalf by:



 P R Williams - Trustee

The notes form part of these financial statements

WIGAN ATHLETIC FC COMMUNITY TRUST**STATEMENT OF CASH FLOWS
for the Year Ended 31 August 2022**

	Notes	2022 £	2021 £
Cash flows from operating activities			
Cash generated from operations	1	<u>(10,520)</u>	<u>(78,445)</u>
Net cash used in operating activities		<u>(10,520)</u>	<u>(78,445)</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(37,771)	(44,520)
Sale of tangible fixed assets		-	4,738
Interest received		<u>-</u>	<u>242</u>
Net cash used in investing activities		<u>(37,771)</u>	<u>(39,540)</u>
		<u> </u>	<u> </u>
Change in cash and cash equivalents in the reporting period		(48,291)	(117,985)
Cash and cash equivalents at the beginning of the reporting period	2	<u>367,379</u>	<u>485,364</u>
Cash and cash equivalents at the end of the reporting period	2	<u><u>319,088</u></u>	<u><u>367,379</u></u>

The notes form part of these financial statements

WIGAN ATHLETIC FC COMMUNITY TRUST**NOTES TO THE STATEMENT OF CASH FLOWS
for the Year Ended 31 August 2022****1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES**

	2022 £	2021 £
Net income for the reporting period (as per the Statement of Financial Activities)	11,302	102,020
Adjustments for:		
Depreciation charges	25,279	12,566
Profit on disposal of fixed assets	-	(2,369)
Interest received	-	(242)
Decrease/(increase) in debtors	16,664	(86,243)
Decrease in creditors	<u>(63,765)</u>	<u>(104,177)</u>
Net cash used in operations	<u><u>(10,520)</u></u>	<u><u>(78,445)</u></u>

2. ANALYSIS OF CASH AND CASH EQUIVALENTS

	2022 £	2021 £
Cash in hand	285	-
Cash at bank	<u>318,803</u>	<u>367,379</u>
Total cash and cash equivalents	<u><u>319,088</u></u>	<u><u>367,379</u></u>

3. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/9/21 £	Cash flow £	At 31/8/22 £
Net cash			
Cash at bank and in hand	<u>367,379</u>	<u>(48,291)</u>	<u>319,088</u>
Total	<u><u>367,379</u></u>	<u><u>(48,291)</u></u>	<u><u>319,088</u></u>

The notes form part of these financial statements

WIGAN ATHLETIC FC COMMUNITY TRUST

NOTES TO THE FINANCIAL STATEMENTS for the Year Ended 31 August 2022

1. STATUTORY INFORMATION

Wigan Athletic FC Community Trust is a charitable company, limited by guarantee, registered in England and Wales. The company's registered office address can be found in the Report of the Trustees.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Grants, including grants for the purchase of fixed assets, are recognised in full in the Statement of Financial Activities in the year in which they are receivable, except for those grants which are for a future specific period, in which case the relevant amount is deferred to that period.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category.

Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Equipment - 25% on reducing balance

Tangible fixed assets are stated at cost less depreciation.

Taxation

The Company is exempt from corporation tax on its charitable activities.

Value Added Tax is not generally recoverable by the Charity and as such is included in the relevant costs in the Statement of Financial Activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the Company. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

WIGAN ATHLETIC FC COMMUNITY TRUST**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 August 2022****2. ACCOUNTING POLICIES - continued****Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Related party loans have no stated interest rate, are payable within one year and are measured at the undiscounted amount due.

Government income

Government income comprises grants and subsidies provided as a direct result of the Covid-19 pandemic.

3. JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

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

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

Critical judgements

At the end of the year, the trustees do not consider that there were any critical judgements which have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities.

Key sources of estimation uncertainty

At the end of the year, the trustees do not consider that there were any key sources of estimation uncertainty which have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities.

4. INVESTMENT INCOME

	2022	2021
	£	£
Deposit account interest	<u>-</u>	<u>242</u>

WIGAN ATHLETIC FC COMMUNITY TRUST**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 August 2022****5. INCOME FROM CHARITABLE ACTIVITIES**

Grants received are as follows:-

	2022	2021
	£	£
	<u>1,324,696</u>	<u>1,072,295</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 7) £	Totals £
General	139,653	1,445	141,098
Schools	449,403	1,827	451,230
Community development	752,488	2,337	754,825
Training and skills	<u>317,193</u>	<u>1,479</u>	<u>318,672</u>
	<u>1,658,737</u>	<u>7,088</u>	<u>1,665,825</u>

7. SUPPORT COSTS

	Finance £	Governance costs £	Totals £
General	23	1,422	1,445
Schools	92	1,735	1,827
Community development	149	2,188	2,337
Training and skills	<u>74</u>	<u>1,405</u>	<u>1,479</u>
	<u>338</u>	<u>6,750</u>	<u>7,088</u>

WIGAN ATHLETIC FC COMMUNITY TRUST**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 August 2022****8. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	2022	2021
	£	£
Auditors' remuneration	6,750	6,780
Depreciation - owned assets	25,279	12,566
Surplus on disposal of fixed assets	<u>-</u>	<u>(2,369)</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2022 nor for the year ended 31 August 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2022 nor for the year ended 31 August 2021.

10. STAFF COSTS

	2022	2021
	£	£
Wages and salaries	1,094,563	911,709
Social security costs	93,605	69,020
Other pension costs	<u>21,523</u>	<u>17,675</u>
	<u>1,209,691</u>	<u>998,404</u>

The average monthly number of employees during the year was as follows:

2022	2021
<u>72</u>	<u>63</u>

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2022	2021
£60,001 - £70,000	<u>1</u>	<u>1</u>

WIGAN ATHLETIC FC COMMUNITY TRUST**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 August 2022****11. TANGIBLE FIXED ASSETS**Equipment
£**COST**

At 1 September 2021

138,183

Additions

37,771

Disposals

(5,067)

At 31 August 2022

170,887**DEPRECIATION**

At 1 September 2021

67,256

Charge for year

25,279

Eliminated on disposal

(5,067)

At 31 August 2022

87,468**NET BOOK VALUE**

At 31 August 2022

83,419

At 31 August 2021

70,927**12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

2022

2021

£

£

Prepayments and accrued income

131,275147,939**13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

2022

2021

£

£

Accrued expenses

86,393

100,300

Deferred income

45,85595,713132,248196,013

WIGAN ATHLETIC FC COMMUNITY TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 August 2022

14. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
Fixed assets	83,419	-	83,419	70,927
Current assets	437,310	13,053	450,363	515,318
Current liabilities	(130,077)	(2,171)	(132,248)	(196,013)
	<u>390,652</u>	<u>10,882</u>	<u>401,534</u>	<u>390,232</u>

15. MOVEMENT IN FUNDS

	At 1/9/21 £	Net movement in funds £	Transfers between funds £	At 31/8/22 £
Unrestricted funds				
General	368,335	15,930	6,387	390,652
Restricted funds				
Premier League Kicks	4,104	(43)	-	4,061
Wigan Youth Zone	(1,048)	-	1,048	-
Premier League Primary Stars	702	5,785	(702)	5,785
Veterans Project	(748)	-	748	-
WNST/FLT Disability Project	80	-	(80)	-
Kids on the Move	1,036	-	-	1,036
Extra Time	7,456	-	(7,456)	-
MWMS	(55)	-	55	-
FA Womens Recreational Football	7,060	(7,060)	-	-
National Lottery Fund (P2P)	<u>3,310</u>	<u>(3,310)</u>	<u>-</u>	<u>-</u>
	<u>21,897</u>	<u>(4,628)</u>	<u>(6,387)</u>	<u>10,882</u>
TOTAL FUNDS	<u>390,232</u>	<u>11,302</u>	<u>-</u>	<u>401,534</u>

WIGAN ATHLETIC FC COMMUNITY TRUST**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 August 2022****15. MOVEMENT IN FUNDS - continued**

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General	1,000,754	(984,824)	15,930
Restricted funds			
Premier League Kicks	145,000	(145,043)	(43)
Premier League Inspires	45,180	(45,180)	-
Wigan Youth Zone	19,000	(19,000)	-
Premier League Primary Stars	140,000	(134,215)	5,785
Grant Income	37,846	(37,846)	-
WNST/FLT Disability Project	8,000	(8,000)	-
Sport England	8,117	(8,117)	-
Kids on the Move	34,000	(34,000)	-
Extra Time	2,999	(2,999)	-
MWMS	23,245	(23,245)	-
Fit Fans	17,046	(17,046)	-
FA Womens Recreational Football	54,444	(61,504)	(7,060)
National Lottery Fund (P2P)	131,034	(134,344)	(3,310)
Football Foundation Fans Fund	6,262	(6,262)	-
Skelmersdale Kicks	4,200	(4,200)	-
	<u>676,373</u>	<u>(681,001)</u>	<u>(4,628)</u>
TOTAL FUNDS	<u>1,677,127</u>	<u>(1,665,825)</u>	<u>11,302</u>

WIGAN ATHLETIC FC COMMUNITY TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 August 2022

15. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/9/20 £	Net movement in funds £	At 31/8/21 £
Unrestricted funds			
General	274,612	93,723	368,335
Restricted funds			
Premier League Kicks	4,104	-	4,104
Wigan Youth Zone	-	(1,048)	(1,048)
Premier League Primary Stars	702	-	702
Veterans Project	283	(1,031)	(748)
WNST/FLT Disability Project	80	-	80
Kids on the Move	1,036	-	1,036
Extra Time	7,450	6	7,456
MWMS	(55)	-	(55)
FA Womens Recreational Football	-	7,060	7,060
National Lottery Fund (P2P)	-	3,310	3,310
	<u>13,600</u>	<u>8,297</u>	<u>21,897</u>
TOTAL FUNDS	<u><u>288,212</u></u>	<u><u>102,020</u></u>	<u><u>390,232</u></u>

WIGAN ATHLETIC FC COMMUNITY TRUST**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 August 2022****15. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General	669,342	(575,619)	93,723
Restricted funds			
Premier League Kicks	147,500	(147,500)	-
Premier League Inspires	45,000	(45,000)	-
Wigan Youth Zone	13,846	(14,984)	(1,048)
Premier League Primary Stars	140,000	(140,000)	-
Grant Income	32,491	(32,491)	-
Veterans Project	11,526	(12,557)	(1,031)
WNST/FLT Disability Project	8,000	(8,000)	-
Sport England	9,850	(9,850)	-
Kids on the Move	13,488	(13,488)	-
Extra Time	25,980	(25,974)	6
MWMS	22,140	(22,140)	-
Fit Fans	7,275	(7,275)	-
Loneliness Projected	38,130	(38,130)	-
Literacy Trust	1,667	(1,667)	-
Social Action Wigan	5,000	(5,000)	-
FA Womens Recreational Football	43,556	(36,496)	7,060
National Lottery Fund (P2P)	<u>130,126</u>	<u>(126,816)</u>	<u>3,310</u>
	<u>695,575</u>	<u>(687,278)</u>	<u>8,297</u>
TOTAL FUNDS	<u><u>1,364,917</u></u>	<u><u>(1,262,897)</u></u>	<u><u>102,020</u></u>

An amount of £Nil (2021: £53,649) relating to government income is included in the unrestricted and restricted funds above as a result of furlough monies and grants relating to the Covid-19 pandemic.

16. RELATED PARTY DISCLOSURES

During the year the company received monies of £238,640 (2021: £68,936) from and expended resources of £Nil (2021: £21,187) with entities that have a common director or trustee.

WIGAN ATHLETIC FC COMMUNITY TRUST**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 August 2022**

	2022 £	2021 £
INCOME AND ENDOWMENTS		
Investment income		
Deposit account interest	-	242
Charitable activities		
Soccer schools	177,656	119,904
After School Sports Club	79,761	37,027
PE Support	95,014	81,800
Grants	1,324,696	1,072,295
Government income	-	53,649
	<u>1,677,127</u>	<u>1,364,675</u>
Total incoming resources	1,677,127	1,364,917
EXPENDITURE		
Charitable activities		
Wages and salaries	1,094,563	911,709
Social security	93,605	69,020
Pensions	21,523	17,675
Telephone	12,986	6,703
Postage and stationery	1,951	1,652
Sundries	46,129	20,933
Motor and travel expenses	62,692	25,361
Facility hire	129,703	30,456
Kit and equipment	33,611	11,039
Prizes	6,451	2,881
Training	11,422	9,856
Legal and professional	2,209	126
Educational resources	20,363	3,697
Utilities	29,539	57,518
Consultancy	7,698	8,619
IT equipment	5,854	10,498
Insurances	1,165	1,574
Pathway2Participation costs	39,050	37,966
NCS activities	12,944	18,214
Equipment depreciation	25,279	12,566
Profit on sale of tangible fixed assets	-	(2,369)
	<u>1,658,737</u>	<u>1,255,694</u>
Support costs		
Finance		
Bank charges	338	423
Governance costs		
Auditors' remuneration	6,750	6,780

This page does not form part of the statutory financial statements

WIGAN ATHLETIC FC COMMUNITY TRUST

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 August 2022

	2022 £	2021 £
Total resources expended	<u>1,665,825</u>	<u>1,262,897</u>
Net income	<u>11,302</u>	<u>102,020</u>

WIGAN ATHLETIC FC COMMUNITY TRUST

England & Wales - Charity number 1120745

Accounts

REGISTERED COMPANY NUMBER: 06303512 (England and Wales)
REGISTERED CHARITY NUMBER: 1120745

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021
FOR
WIGAN ATHLETIC FC COMMUNITY TRUST**

Fairhurst
Statutory Auditor
Chartered Accountants
Douglas Bank House
Wigan Lane
Wigan
Lancashire
WN1 2TB

WIGAN ATHLETIC FC COMMUNITY TRUST

CONTENTS OF THE FINANCIAL STATEMENTS for the Year Ended 31 August 2021

	Page
Report of the Trustees	1 to 6
Report of the Independent Auditors	7 to 10
Statement of Financial Activities	11
Statement of Financial Position	12
Statement of Cash Flows	13
Notes to the Statement of Cash Flows	14
Notes to the Financial Statements	15 to 23
Detailed Statement of Financial Activities	24 to 25

WIGAN ATHLETIC FC COMMUNITY TRUST

REPORT OF THE TRUSTEES for the Year Ended 31 August 2021

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 August 2021. The trustees have adopted the provisions of 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).

Introduction

Wigan Athletic Community Trust was established as a registered charity in 2007 and now employs up to 60 staff who deliver community based activities across Wigan and the surrounding area that impact over 10,000 people each.

In September 2021, the charity moved to a new operational base at Robin Park Leisure Centre which is opposite the DW Stadium. The facility provided by Wigan Council consists of office and meeting space and a suite of classrooms.

The purpose of the charity as detailed out in its governing document is to:

- to further and assist in the education (on a social and physical basis) of children and adults within Wigan and surrounding areas (including without limitation, Ormskirk, St Helens and Rainford) without reference to race, religion and belief, sex, disability, nationality, ethnic or national origin or social background through the use of the game of football (including its history and rules) and other ancillary sporting activities as educational tools and in furtherance of that object to provide in Wigan and its surrounding area facilities for meetings, lectures and classes for the benefit of such children and adults;
- to provide or assist in the provision of sporting and recreational facilities for the public of Wigan and surrounding areas (including without limitation, Ormskirk, St Helens and Rainford) without reference to race, religion and believe, sex, disability, nationality, ethnic or national origin or social background, with the object of improving their conditions of life.

OBJECTIVES AND ACTIVITIES

Vision, Aims and Objectives

Wigan Athletic Community Trust has established three key outcomes that it works towards which form the basis of its vision to:

Work with Wigan Athletic Football Club to: Improve Health, Enhance Life Chances and Create Stronger Safer Communities.

Its activities cover three areas of operation: Schools, Community Development and Training and Skills, which aim to:

- Increase Participation in sport across all levels of society - particularly those from underrepresented groups
- Encourage young people and families to lead healthier and more active lifestyles
- Improve the skills, aspirations and achievements of young people
- Contribute towards increased community cohesion by improving the quality of life of young people and families

As a charity Wigan Athletic Community Trust is committed to measuring the impact of the work it undertakes and for a full copy of the 2021 Impact Report please click here:

https://issuu.com/outworkstudio/docs/wac12630_impactreport_06

WIGAN ATHLETIC FC COMMUNITY TRUST

REPORT OF THE TRUSTEES for the Year Ended 31 August 2021

ACHIEVEMENT AND PERFORMANCE

Project and Activities during 2020/21

Between September 2020 and August 2021 Wigan Athletic Community Trust was able to support over 10,000 people across Wigan and its surrounding area - a remarkable effort given that for almost six months of this time the country faced Government imposed lockdown restrictions, due to Covid-19.

The period saw the Community Trust develop as a stronger and better-connected organisation with new partnerships created with local charities and organisations. This includes Wigan Athletic Supporters Club who are now heavily involved with the charity's work through the Supporters Project.

The charity supports residents in Wigan throughout their life course - from enabling children to be more school ready, through to making them life ready with education programmes in primary and secondary schools and then career ready with post 16 education and training courses.

It also provides additional support to more vulnerable young people, who need that extra help to improve their resilience and mental health or make positive choices around the lifestyles they lead so they stay away from negative behaviours that can affect the whole community.

School Based Activities:

- Kids on the Move: Fitness programme for 3 to 4 year olds to improve their communication skills and personal development and help make them more school ready
- Primary Stars: Working with 102 primary schools offering a range of services including - PE coaching, mentoring for teaching, football competitions, literacy, numeracy and PSHE lessons for pupils
- PE Coaching and After School Clubs: Supporting primary schools with their PE provision and providing affordable after school clubs in 20 different sports
- Premier League Inspires: Provides mentoring support to students at secondary school who are at risk of exclusion

Community Development Activities:

- Kicks: Free football and sports coaching for 8 - 19 year olds in seven areas of Wigan, with sessions running at times when young people are at risk of becoming involved in anti-social behaviour
- Wigan Youth Zone: Football coaching for 8 - 19 year olds at £6million town centre youth centre
- Pathway 2 Participation: Mentoring scheme for 120 of the most vulnerable 12 - 19 year olds in Wigan
- Chances: Providing a range of targeted support to groups of young people with poor school attendance or at risk of involvement in crime and anti-social behaviour
- Holiday Activity Fund: Free holiday activities for children that also gives them the opportunity to receive a meal during the school holiday
- Every Player Counts: Football coaching for young people with disabilities both in school and out of school.
- Latics Soccer Schools: Affordable football courses for 6-14 year olds during school holidays
- Latics Dance Camps: Holiday courses for children between the ages of 6 - 14
- Football 4 Forces: Weekly football sessions for members of the armed forces community that are designed to improve their physical and mental health
- Extra Time: weekly social and physical activities for over 55's at the DW Stadium and venues across Wigan.
- Fit Latics/Lose Weight Feel Great for Men: Men's weight programme organised in partnership with ELF Trust, Sport England, Wigan Warriors and Wigan Council

Training and Skills Activities:

- Level 2 and 3 Football and Education: Programme for unemployed 16 - 18 year olds
- Traineeships: 3 month work placements for unemployed 16 - 18 year olds
- Kick Start: Job creation programme for unemployed 16 - 24 year olds
- University of South Wales Foundation Degree
- NCS - social action and volunteering scheme for 16 and 17 year olds

WIGAN ATHLETIC FC COMMUNITY TRUST

REPORT OF THE TRUSTEES for the Year Ended 31 August 2021

Achievements 2020/2021

Improved Health

Between September 2020 and August 2021:

- 99% of Under 5s experienced progress in physical activity, with 64% experiencing significant progress
- Provided 300 meals a day to children under 11 during school holidays
- 95% of Under 5s experienced progress in their social and emotional development with 51% experiencing significant progress
- 80% improvement in health amongst 8-18-year-olds
- 100% improvement in mental health and resilience amongst 12-18-year-olds
- 59% of Over 55s increased their physical activity levels

Enhanced Life Chances

Between September 2020 and August 2021:

- 100% improvement in confidence and social skills of young people
- 80% improvement in behaviour in school
- 67 young people gained a business qualification
- 100% of level 3 apprentices went onto further employment or training
- 93% of level 2 students went onto further training

Stronger Safer Communities

Between September 2020 and August 2021:

- 100% of participants on workshops have an increased knowledge of the consequences of violence and carrying a weapon
- 90% of young people referred for involvement in crime have not been involved in any incident for a 12-month period
- 67% of participants felt less socially isolated because of involvement
- 73% of participants felt less lonely and connected

FINANCIAL REVIEW

Financial Review

The 2020/2021 financial year was a positive period for Wigan Athletic Community Trust and it was able to increase its income by 16%.

Income for the full year was £1,364,917 (2020: £1,175,515) while expenditure for the period was £1,262,897 (2020: £1,249,768).

It was able to do this by attracting a range of new income from a diverse range of partners including Wigan Council, Sport England, the FA, DCMS and Big Issue Investment.

On top of the continued support of national partners the Premier League Charitable Fund and the EFL Trust this meant the charity was able to reverse the financial challenges it faced in the previous year caused by COVID-19 and the cancellation of delivery of large part of its services.

This additional funding and other savings made meant the Community Trust managed to end the 2020/2021 with a surplus of £102,020 (2020: deficit of £74,253).

An amount of £53,649 (2020: £84,792) relating to government grants and furlough scheme income is included as a result of the COVID-19 pandemic.

Reserves policy

The Board of Trustees has established a reserves policy, in compliance with the Charity Commission guidelines, which it reviews annually. The trustees have determined that an appropriate level of 'free' (unrestricted) reserves, which are not invested in fixed assets, should ideally be sufficient to meet between 3-6 months operating costs; for 2021/22 this amounts to £315k (2020/21: £312k).

WIGAN ATHLETIC FC COMMUNITY TRUST

REPORT OF THE TRUSTEES for the Year Ended 31 August 2021

FUTURE PLANS

In March 2021 Phoenix 2021 Limited became the new owners of Wigan Athletic FC, following a period of eight months in administration.

From the outset, the ownership group have recognised the critical role Wigan Athletic plays in the life of the town and have been committed to supporting and building on the work of the Community Trust.

Throughout the Club's period in administration, the backing of Wigan Council for the work of the Community Trust remained unwavering, and the partnership helped facilitate a move to new offices and classroom accommodation at Robin Park.

Looking forward, the next 12 months will see the Community Trust publish a new five year strategy which will help shape our future programmes.

In the shorter term, the charity is keen to work with the Football Club and other local businesses to help young people across Wigan find the training and employment opportunities that they deserve, while also helping people to become more physically active as we adapt to a post-COVID-19 world.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Company is registered as a charitable company limited by guarantee and is governed by a Memorandum of Association.

Organisational structure

The Community Trust is managed on a day to day basis by a Head of Community whose role is to provide leadership and strategic direction to the charity and oversee all operational activities involved its running including financial and governance compliance.

The Head of Community is supported by four senior managers with responsibility for Operations, Schools, Community Development, Training and Skills.

The charities Board of Trustees is made up 10 members with a broad range of skill and experience who meet every three months. New trustee representatives from Wigan Athletic FC and Wigan Athletic Supporters Club were added to the board during the year.

Induction and training of new trustees

Each trustees receives a full induction before joining the Board which covers the Community Trust's Aim and Objectives as well as their roles and responsibilities as a Trustee.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

06303512 (England and Wales)

Registered Charity number

1120745

Registered office

Robin Park First Floor Offices
Robin Park Leisure Centre
Loire Drive
Wigan
Lancashire
WN5 0UL

WIGAN ATHLETIC FC COMMUNITY TRUST

REPORT OF THE TRUSTEES for the Year Ended 31 August 2021

Trustees

P R Williams
P Ivory
J H Jackson
D T Molyneux
C E Evans
E Boyce
J B Meadows
C M Robinson
M Brannigan (appointed 1/10/2021)
C Molyneux (appointed 1/10/2021)

Auditors

Fairhurst
Statutory Auditor
Chartered Accountants
Douglas Bank House
Wigan Lane
Wigan
Lancashire
WN1 2TB

Bankers

Barclays Bank PLC
Wigan Branch
Market Place
Wigan
Lancashire
WN1 1QS

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Wigan Athletic FC Community Trust for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

In so far as the trustees are aware:

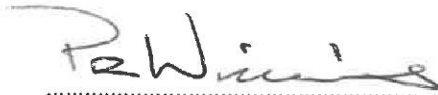
- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

WIGAN ATHLETIC FC COMMUNITY TRUST

**REPORT OF THE TRUSTEES
for the Year Ended 31 August 2021**

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 03/05/2022 and signed on its behalf by:


.....
P R Williams - Trustee

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF WIGAN ATHLETIC FC COMMUNITY TRUST

Opinion

We have audited the financial statements of Wigan Athletic FC Community Trust (the 'charitable company') for the year ended 31 August 2021 which comprise the Statement of Financial Activities, the Statement of Financial Position, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

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

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

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

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

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

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

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF WIGAN ATHLETIC FC COMMUNITY TRUST

Matters on which we are required to report by exception

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

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

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

Responsibilities of trustees

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

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

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF WIGAN ATHLETIC FC COMMUNITY TRUST

Our responsibilities for the audit of the financial statements

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

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

- we identified the laws and regulations applicable to the charitable company through discussions with trustees and other management, focusing on those that had a direct effect on the financial statements or that had a fundamental effect on its operations. Key laws and regulations that we identified included the UK Companies Act, Charity SORP, tax legislation, employment legislation and Health and Safety regulations.

- we enquired of the trustees and reviewed correspondence with HMRC and the Charity Commission for evidence of non-compliance with laws and regulations. We also reviewed controls the trustees have in place to ensure compliance.

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

- making enquiries of management 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.

- 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.

- we reviewed financial statements disclosures and tested to supporting documentation to assess compliance with relevant laws and regulations discussed above;

- we enquired of the trustees about actual and potential litigation and claims.

Due to inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, as with any audit, there remained a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing fraud or non-compliance with laws and regulations and cannot be expected to detect all fraud and non-compliance with laws and regulations.

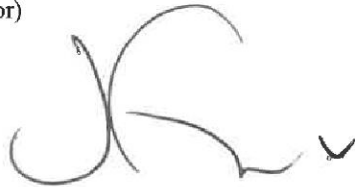
A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
WIGAN ATHLETIC FC COMMUNITY TRUST**

Use of our report

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

John B S Fairhurst BA(Hons) FCA (Senior Statutory Auditor)
for and on behalf of Fairhurst
Statutory Auditor
Chartered Accountants
Douglas Bank House
Wigan Lane
Wigan
Lancashire
WN1 2TB



Date: 31/5/22

WIGAN ATHLETIC FC COMMUNITY TRUST

**STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 August 2021**

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Charitable activities	5				
General		260,343	92,564	352,907	227,163
Schools		118,827	153,488	272,315	272,608
Community development		173,495	319,397	492,892	485,517
Training and skills		116,435	130,126	246,561	189,056
Investment income	4	<u>242</u>	<u>-</u>	<u>242</u>	<u>1,171</u>
Total		<u>669,342</u>	<u>695,575</u>	<u>1,364,917</u>	<u>1,175,515</u>
EXPENDITURE ON					
Charitable activities	6				
General		153,688	49,008	202,696	287,546
Schools		91,817	153,488	245,305	284,808
Community development		127,873	357,966	485,839	494,235
Training and skills		<u>202,241</u>	<u>126,816</u>	<u>329,057</u>	<u>183,179</u>
Total		<u>575,619</u>	<u>687,278</u>	<u>1,262,897</u>	<u>1,249,768</u>
NET INCOME/(EXPENDITURE)		<u>93,723</u>	<u>8,297</u>	<u>102,020</u>	<u>(74,253)</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>274,612</u>	<u>13,600</u>	<u>288,212</u>	<u>362,465</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>368,335</u></u>	<u><u>21,897</u></u>	<u><u>390,232</u></u>	<u><u>288,212</u></u>

The notes form part of these financial statements

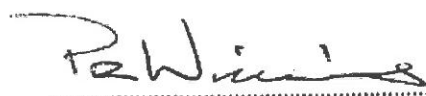
WIGAN ATHLETIC FC COMMUNITY TRUST

STATEMENT OF FINANCIAL POSITION
31 August 2021

	Notes	2021 £	2020 £
FIXED ASSETS			
Tangible assets	11	70,927	41,342
CURRENT ASSETS			
Debtors	12	147,939	61,696
Cash at bank and in hand		<u>367,379</u>	<u>485,364</u>
		515,318	547,060
CREDITORS			
Amounts falling due within one year	13	(196,013)	(300,190)
NET CURRENT ASSETS		<u>319,305</u>	<u>246,870</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>390,232</u>	<u>288,212</u>
NET ASSETS		<u>390,232</u>	<u>288,212</u>
FUNDS	15		
Unrestricted funds		368,335	274,612
Restricted funds		<u>21,897</u>	<u>13,600</u>
TOTAL FUNDS		<u>390,232</u>	<u>288,212</u>

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

The financial statements were approved by the Board of Trustees and authorised for issue on 02/05/2022 and were signed on its behalf by:


.....
P R Williams - Trustee

The notes form part of these financial statements

WIGAN ATHLETIC FC COMMUNITY TRUST

**STATEMENT OF CASH FLOWS
for the Year Ended 31 August 2021**

	Notes	2021 £	2020 £
Cash flows from operating activities			
Cash generated from operations	1	<u>(78,445)</u>	<u>69,723</u>
Net cash (used in)/provided by operating activities		<u>(78,445)</u>	<u>69,723</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(44,520)	(8,653)
Sale of tangible fixed assets		4,738	11,223
Interest received		<u>242</u>	<u>1,171</u>
Net cash (used in)/provided by investing activities		<u>(39,540)</u>	<u>3,741</u>
Change in cash and cash equivalents in the reporting period		<u>(117,985)</u>	<u>73,464</u>
Cash and cash equivalents at the beginning of the reporting period	2	<u>485,364</u>	<u>411,900</u>
Cash and cash equivalents at the end of the reporting period	2	<u><u>367,379</u></u>	<u><u>485,364</u></u>

The notes form part of these financial statements

WIGAN ATHLETIC FC COMMUNITY TRUST

**NOTES TO THE STATEMENT OF CASH FLOWS
for the Year Ended 31 August 2021**

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2021 £	2020 £
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	102,020	(74,253)
Adjustments for:		
Depreciation charges	12,566	14,800
Profit on disposal of fixed assets	(2,369)	(7,149)
Interest received	(242)	(1,171)
(Increase)/decrease in debtors	(86,243)	76,777
(Decrease)/increase in creditors	<u>(104,177)</u>	<u>60,719</u>
Net cash (used in)/provided by operations	<u><u>(78,445)</u></u>	<u><u>69,723</u></u>

2. ANALYSIS OF CASH AND CASH EQUIVALENTS

	2021 £	2020 £
Cash in hand	-	33
Cash at bank	<u>367,379</u>	<u>485,331</u>
Total cash and cash equivalents	<u><u>367,379</u></u>	<u><u>485,364</u></u>

3. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/9/20 £	Cash flow £	At 31/8/21 £
Net cash			
Cash at bank and in hand	<u>485,364</u>	<u>(117,985)</u>	<u>367,379</u>
Total	<u><u>485,364</u></u>	<u><u>(117,985)</u></u>	<u><u>367,379</u></u>

The notes form part of these financial statements

WIGAN ATHLETIC FC COMMUNITY TRUST

NOTES TO THE FINANCIAL STATEMENTS for the Year Ended 31 August 2021

1. STATUTORY INFORMATION

Wigan Athletic FC Community Trust is a charitable company, limited by guarantee, registered in England and Wales. The company's registered office address can be found in the Report of the Trustees.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Grants, including grants for the purchase of fixed assets, are recognised in full in the Statement of Financial Activities in the year in which they are receivable, except for those grants which are for a future specific period, in which case the relevant amount is deferred to that period.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category.

Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Equipment - 25% on reducing balance

Tangible fixed assets are stated at cost less depreciation.

Taxation

The Company is exempt from corporation tax on its charitable activities.

Value Added Tax is not generally recoverable by the Charity and as such is included in the relevant costs in the Statement of Financial Activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the Company. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

WIGAN ATHLETIC FC COMMUNITY TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued for the Year Ended 31 August 2021

2. ACCOUNTING POLICIES - continued

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Related party loans have no stated interest rate, are payable within one year and are measured at the undiscounted amount due.

Government income

Government income comprises grants and subsidies provided as a direct result of the Covid-19 pandemic.

3. JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

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

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

Critical judgements

At the end of the year, the trustees do not consider that there were any critical judgements which have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities.

Key sources of estimation uncertainty

At the end of the year, the trustees do not consider that there were any key sources of estimation uncertainty which have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities.

4. INVESTMENT INCOME

	2021	2020
	£	£
Deposit account interest	<u>242</u>	<u>1,171</u>

WIGAN ATHLETIC FC COMMUNITY TRUST

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 August 2021**

5. INCOME FROM CHARITABLE ACTIVITIES

Grants received are as follows:

	2021	2020
	£	£
	<u>1,072,295</u>	<u>972,985</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 7) £	Totals £
General	198,306	4,390	202,696
Schools	244,659	646	245,305
Community development	484,949	890	485,839
Training and skills	<u>327,780</u>	<u>1,277</u>	<u>329,057</u>
	<u>1,255,694</u>	<u>7,203</u>	<u>1,262,897</u>

7. SUPPORT COSTS

	Finance £	Governance costs £	Totals £
General	224	4,166	4,390
Schools	45	601	646
Community development	63	827	890
Training and skills	<u>91</u>	<u>1,186</u>	<u>1,277</u>
	<u>423</u>	<u>6,780</u>	<u>7,203</u>

WIGAN ATHLETIC FC COMMUNITY TRUST

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 August 2021**

8. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2021	2020
	£	£
Auditors' remuneration	6,780	6,700
Depreciation - owned assets	12,566	14,800
Surplus on disposal of fixed assets	<u>(2,369)</u>	<u>(7,149)</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2021 nor for the year ended 31 August 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2021 nor for the year ended 31 August 2020.

10. STAFF COSTS

	2021	2020
	£	£
Wages and salaries	911,709	919,920
Social security costs	69,020	67,987
Other pension costs	<u>17,675</u>	<u>17,090</u>
	<u>998,404</u>	<u>1,004,997</u>

The average monthly number of employees during the year was as follows:

2021	2020
<u>63</u>	<u>65</u>

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2021	2020
£60,001 - £70,000	<u>1</u>	<u>1</u>

WIGAN ATHLETIC FC COMMUNITY TRUST

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 August 2021**

11. TANGIBLE FIXED ASSETS

	Equipment £
COST	
At 1 September 2020	102,729
Additions	44,520
Disposals	<u>(9,066)</u>
At 31 August 2021	<u>138,183</u>
DEPRECIATION	
At 1 September 2020	61,387
Charge for year	12,566
Eliminated on disposal	<u>(6,697)</u>
At 31 August 2021	<u>67,256</u>
NET BOOK VALUE	
At 31 August 2021	<u><u>70,927</u></u>
At 31 August 2020	<u><u>41,342</u></u>

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Prepayments and accrued income	<u>147,939</u>	<u>61,696</u>

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Accrued expenses	100,300	50,215
Deferred income	<u>95,713</u>	<u>249,975</u>
	<u><u>196,013</u></u>	<u><u>300,190</u></u>

WIGAN ATHLETIC FC COMMUNITY TRUST

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 August 2021**

14. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
Fixed assets	70,927	-	70,927	41,342
Current assets	491,570	23,748	515,318	547,060
Current liabilities	(194,162)	(1,851)	(196,013)	(300,190)
	<u>368,335</u>	<u>21,897</u>	<u>390,232</u>	<u>288,212</u>

15. MOVEMENT IN FUNDS

	At 1/9/20 £	Net movement in funds £	At 31/8/21 £
Unrestricted funds			
General	274,612	93,723	368,335
Restricted funds			
Premier League Kicks	4,104	-	4,104
Wigan Youth Zone	-	(1,048)	(1,048)
Premier League Primary Stars	702	-	702
Veterans Project	283	(1,031)	(748)
WNST/FLT Disability Project	80	-	80
Kids on the Move	1,036	-	1,036
Extra Time	7,450	6	7,456
MWMS	(55)	-	(55)
FA Womens Recreational Football	-	7,060	7,060
National Lottery Fund (P2P)	-	3,310	3,310
	<u>13,600</u>	<u>8,297</u>	<u>21,897</u>
TOTAL FUNDS	<u>288,212</u>	<u>102,020</u>	<u>390,232</u>

WIGAN ATHLETIC FC COMMUNITY TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 August 2021

15. MOVEMENT IN FUNDS – continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General	669,342	(575,619)	93,723
Restricted funds			
Premier League Kicks	147,500	(147,500)	-
Premier League Inspires	45,000	(45,000)	-
Wigan Youth Zone	13,846	(14,894)	(1,048)
Premier League Primary Stars	140,000	(140,000)	-
Grant Income	32,491	(32,491)	-
Veterans Project	11,526	(12,557)	(1,031)
WNST/FLT Disability Project	8,000	(8,000)	-
Sport England	9,850	(9,850)	-
Kids on the Move	13,488	(13,488)	-
Extra Time	25,980	(25,974)	6
MWMS	22,140	(22,140)	-
Fit Fans	7,275	(7,275)	-
Loneliness Projected	38,130	(38,130)	-
Literacy Trust	1,667	(1,667)	-
Social Action Wigan	5,000	(5,000)	-
FA Women's Recreational Football	43,556	(36,496)	7,060
National Lottery Fund (P2P)	<u>130,126</u>	<u>(126,816)</u>	<u>3,310</u>
	<u>695,575</u>	<u>(687,278)</u>	<u>8,297</u>
TOTAL FUNDS	<u><u>1,364,917</u></u>	<u><u>(1,262,897)</u></u>	<u><u>102,020</u></u>

An amount of £53,649 (2020: £84,792) relating to government income is included in the unrestricted and restricted funds above as a result of the COVID-19 pandemic.

WIGAN ATHLETIC FC COMMUNITY TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 August 2021

15. MOVEMENT IN FUNDS – continued

Comparatives for movement in funds

	At 1/9/19 £	Net movement in funds £	Transfers between funds £	At 31/8/20 £
Unrestricted funds				
General	359,339	(81,423)	(3,304)	274,612
Restricted funds				
Premier League Kicks	(2,006)	6,110	-	4,104
Premier League 4 Sport	(85)	-	85	-
Premier League Enterprise Project	646	-	(646)	-
Wigan Youth Zone	(1,131)	(576)	1,707	-
Premier League Primary Stars	776	(74)	-	702
Premier League Girls Football	3,003	-	(3,003)	-
Grant Income	484	151	(635)	-
Big Lottery Fund	959	-	(959)	-
Veterans Project	676	(393)	-	283
WNST/FLT Disability Project	51	29	-	80
Lancashire Crime Commissioner	(800)	-	800	-
EFL Trust Infrastructure Grant	(1,592)	-	1,592	-
GMP Back on track	(1,448)	-	1,448	-
Kids on the Move	(1,954)	2,990	-	1,036
Extra Time	7,573	(123)	-	7,450
MWMS	(17)	(38)	-	(55)
The Brick	361	-	(361)	-
Wigan Council	(2,370)	-	2,370	-
Greater Sport	-	(178)	178	-
Street Games	-	406	(406)	-
Wigan Council Youth Intervention Project	-	(575)	575	-
Fit Fans	-	(138)	138	-
Loneliness Projected	-	(413)	413	-
Coalfields Regeneration Trust	-	(8)	8	-
	<u>3,126</u>	<u>7,170</u>	<u>3,304</u>	<u>13,600</u>
TOTAL FUNDS	<u>362,465</u>	<u>(74,253)</u>	<u>-</u>	<u>288,212</u>

WIGAN ATHLETIC FC COMMUNITY TRUST

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 August 2021**

15. MOVEMENT IN FUNDS – continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General	612,116	(693,539)	(81,423)
Restricted funds			
Premier League Kicks	158,843	(152,733)	6,110
Premier League Inspires	39,278	(39,278)	-
Wigan Youth Zone	14,715	(15,291)	(576)
Premier League Primary Stars	150,139	(150,213)	(74)
Grant Income	49,947	(49,796)	151
Veterans Project	14,263	(14,656)	(393)
WNST/FLT Disability Project	2,524	(2,495)	29
Kids on the Move	16,914	(13,924)	2,990
Extra Time	8,074	(8,197)	(123)
MWMS	24,390	(24,428)	(38)
Greater Sport	3,854	(4,032)	(178)
Street Games	6,413	(6,007)	406
Wigan Council Youth Intervention Project	54,393	(54,968)	(575)
Fit Fans	8,049	(8,187)	(138)
Loneliness Projected	10,973	(11,386)	(413)
Coalfields Regeneration Trust	630	(638)	(8)
	<u>563,399</u>	<u>(556,229)</u>	<u>7,170</u>
TOTAL FUNDS	<u><u>1,175,515</u></u>	<u><u>(1,249,768)</u></u>	<u><u>(74,253)</u></u>

16. RELATED PARTY DISCLOSURES

During the year the company received monies of £68,936 (2020: £130,917) and expended resources of £21,187 (2020: £21,954) with entities that have a common director or trustee. All transactions are carried out at arms length.

WIGAN ATHLETIC FC COMMUNITY TRUST

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 August 2021**

	2021 £	2020 £
INCOME AND ENDOWMENTS		
Investment income		
Deposit account interest	242	1,171
Charitable activities		
Soccer schools	119,904	20,088
After School Sports Club	37,027	42,905
PE Support	81,800	53,574
Grants	1,072,295	972,985
Government income	<u>53,649</u>	<u>84,792</u>
	<u>1,364,675</u>	<u>1,174,344</u>
Total incoming resources	1,364,917	1,175,515
EXPENDITURE		
Charitable activities		
Wages and salaries	911,709	919,920
Social security	69,020	67,987
Pensions	17,675	17,090
Telephone	6,703	5,904
Postage and stationery	1,652	2,280
Sundries	20,933	24,218
Motor and travel expenses	25,361	35,534
Facility hire	30,456	27,795
Kit and equipment	11,039	23,784
Prizes	2,881	6,375
Training	9,856	6,118
Legal and professional	126	1,532
Educational resources	3,697	581
Utilities	57,518	36,608
Consultancy	8,619	7,795
IT equipment	10,498	3,876
Accreditation	-	2,783
Insurances	1,574	1,115
Lotto expenditure	-	3,416
Pathway2Participation costs	37,966	10,847
NCS activities	18,214	18,442
Youth Intervention Project	-	11,000
Equipment depreciation	12,566	13,781
Motor vehicle depreciation	-	1,019
Profit on sale of tangible fixed assets	<u>(2,369)</u>	<u>(7,149)</u>
	1,255,694	1,242,651
Support costs		
Finance		
Bank charges	423	417

This page does not form part of the statutory financial statements

WIGAN ATHLETIC FC COMMUNITY TRUST

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 August 2021

	2021 £	2020 £
Finance		
Governance costs		
Auditors' remuneration	<u>6,780</u>	<u>6,700</u>
Total resources expended	<u>1,262,897</u>	<u>1,249,768</u>
Net income/(expenditure)	<u><u>102,020</u></u>	<u><u>(74,253)</u></u>

This page does not form part of the statutory financial statements