

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

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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:

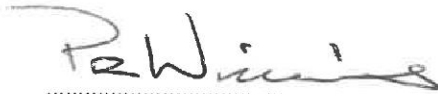
- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

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.

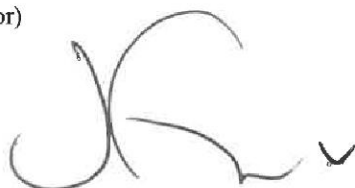
A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

**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

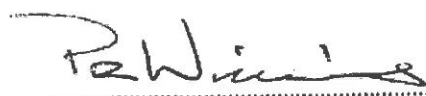
WIGAN ATHLETIC FC COMMUNITY TRUST

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>70,927</u>
At 31 August 2020	<u>41,342</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>196,013</u>	<u>300,190</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>1,175,515</u>	<u>(1,249,768)</u>	<u>(74,253)</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

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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