

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

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for the Year Ended 31 August 2023

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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

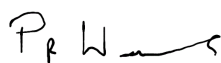
STATEMENT OF FINANCIAL POSITION

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>198,487</u>	<u>318,115</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>
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~~ 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>
		<hr/>	<hr/>
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>(48,216)</u>	<u>(10,520)</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>319,088</u>	<u>(68,235)</u>	<u>250,853</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	<u>21,433</u>	<u>21,523</u>
	<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><u>1,677,127</u></u>	<u><u>(1,665,825)</u></u>	<u><u>11,302</u></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>(123,986)</u>	<u>11,302</u>