

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>

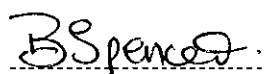
The notes on pages 15 to 24 form part of these financial statements.

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		<u>230,760</u>	<u>(95,786)</u>
Cash and cash equivalents at beginning of year	2	<u>155,067</u>	<u>-</u>
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
	£	£	£	£
General administration	214	14	104	7
Governance costs	6,620	583	3,056	214
	<u>6,834</u>	<u>597</u>	<u>3,160</u>	<u>221</u>
	<u>10,812</u>			

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.