

WIGAN WARRIORS COMMUNITY FOUNDATION

England & Wales · Charity number 1129008

Details

Status Registered

Legal form Charitable company

Company number [06842878](#)

Registered 2009-04-03

Register [View on the Charity Commission register](#)

Contact

Address Robin Park Arena
Loire Drive
Robin Park
Wigan
WN5 0UH

Phone 01942776470

Email info@wiganwarriors.com

Website www.wiganwarriors.com

Activities

Objects: THE CHARITY'S OBJECTS ("THE OBJECTS") ARE FOR THE BENEFIT OF THE PUBLIC GENERALLY AND, IN PARTICULAR, THE INHABITANTS OF WIGAN METROPOLITAN BOROUGH AND ITS SURROUNDING AREAS:1 TO PROMOTE COMMUNITY PARTICIPATION IN HEALTHY RECREATION BY PROVIDING FACILITIES FOR THE PLAYING OF RUGBY LEAGUE AND OTHER SPORTS CAPABLE OF IMPROVING HEALTH ("FACILITIES" IN THIS CLAUSE 3 MEANS LAND, BUILDINGS, EQUIPMENT AND ORGANISING SPORTING ACTIVITIES);2 TO PROVIDE AND ASSIST IN PROVIDING FACILITIES FOR SPORT, RECREATION AND OTHER LEISURE TIME OCCUPATION OF SUCH PERSONS WHO HAVE NEED FOR SUCH FACILITIES BY REASON OF THEIR YOUTH, AGE, INFIRMITY OR DISABLEMENT, POVERTY OR SOCIAL AND ECONOMIC CIRCUMSTANCES OR FOR THE PUBLIC AT LARGE IN THE INTERESTS OF SOCIAL WELFARE AND WITH THE OBJECT OF IMPROVING THEIR CONDITIONS OF LIFE;3 TO ADVANCE THE EDUCATION OF CHILDREN AND YOUNG PEOPLE THROUGH SUCH MEANS AS THE TRUSTEES THINK FIT IN ACCORDANCE WITH THE LAW OF CHARITY; AND4 FOR THE GENERAL PURPOSES OF SUCH CHARITABLE BODIES OR FOR SUCH OTHER EXCLUSIVELY CHARITABLE PURPOSES IN EACH CASE AS THE TRUSTEES MAY FROM TIME TO TIME DECIDE.

Activities: PROVIDING SPORT, HEALTH AND SOCIAL INCLUSION OPPORTUNITIES FOR THE PEOPLE OF WIGAN AND THE SURROUNDING AREA

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services
- **What:** Education/training, Disability, The Prevention Or Relief Of Poverty, Amateur Sport
- **Who:** Children/young People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies

Geography

- **Area of benefit:** WIGAN METROPOLITAN BOROUGH AND ITS SURROUNDING AREAS
- Blackburn With Darwen
- Cumbria
- Lancashire
- Wigan

Finances

Period end	Income	Expenditure	Assets	Employees
2024-11-30	£648,153	£625,643	£34,279	21
2023-11-30	£446,737	£454,218	-	-
2022-11-30	£509,000	£494,000	£31,000	15
2021-11-30	£452,510	£477,837	-	-
2020-11-30	£336,335	£325,339	-	-

Trustees

Name	Role	Appointed
Dr Christopher Brookes	Chair	2023-12-01
Alexandra Johnson OBE		2025-04-01
Carl Lee Cheetham		2025-04-01
John Joseph Winston Higham		2024-12-19
Neil Ashton		2025-04-01
Victoria Molyneux		2025-04-01
Wayne Joyce		2025-04-01

WIGAN WARRIORS COMMUNITY FOUNDATION

England & Wales - Charity number 1129008

Accounts

REGISTERED COMPANY NUMBER: 06842878 (England and Wales)
REGISTERED CHARITY NUMBER: 1129008

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 NOVEMBER 2024
FOR
WIGAN WARRIORS COMMUNITY FOUNDATION

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

WIGAN WARRIORS COMMUNITY FOUNDATION

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for the Year Ended 30 November 2024

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WIGAN WARRIORS COMMUNITY FOUNDATION (REGISTERED NUMBER: 06842878)

**REPORT OF THE TRUSTEES
for the Year Ended 30 November 2024**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 November 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Charity's objectives are:

- (a) to promote community participation in healthy recreation by providing facilities for the playing of rugby league and other sports capable of improving health;
- (b) to provide and assist in providing facilities for sport, recreation and other leisure time occupation of such persons who have need for such facilities by reason of their youth, age, infirmity or disablement, poverty or social and economic circumstances or for the public at large in the interests of social welfare and with the object of improving their conditions of life;
- (c) to advance the education of children and young people through such means as the trustees think fit in accordance with the law of charity; and
- (d) for the general purposes of such charitable bodies or for such other exclusively charitable purpose in each case as the trustees may from time to time decide.

WIGAN WARRIORS COMMUNITY FOUNDATION (REGISTERED NUMBER: 06842878)

**REPORT OF THE TRUSTEES
for the Year Ended 30 November 2024**

STRATEGIC REPORT

Achievements and performance

Charitable activities

Wigan Warriors Community Foundation continues to receive excellent support from Wigan Rugby League Club, its partners and the commitment and expertise of its personnel, as well as use of the first-class facilities at Robin Park Arena.

During the year to November 2024 the Foundation have worked hard to continue to navigate through a time of transition following the loss of centralised funding from the RFL.

During the year the Foundation has continued to increase its activities in the community by:

- Expanding the provision sports coaching and health & wellbeing activities in primary schools across the Wigan borough engaging with more than 30 such schools in the financial year.
- Delivering engagement programmes to reduce anti-social behaviour in the local community
- Delivering inclusion programmes to enable non typical participants to participate in sport.
- Providing care and physical activity during the school holidays to disadvantaged children in the Wigan Borough, partnering with Wigan Council through the Holiday Activity Fund.
- Delivering educational programmes that raise awareness of sustainability issues and how families positively influence change within their households.
- Expanding partnerships with councils beyond Wigan to provide rugby league activities in these areas, including Bolton, Cumbria, Blackpool and West Lancashire.

The aim for the future is for the Foundation to improve this financial performance by continuing to expand delivery in existing areas, and by securing additional unrestricted funding from sponsors to allow the Foundation's reserves to further evolve. The Foundation will continue with both its stated aims of delivering Sport, Health and Wellbeing to the local community and working in partnership with Wigan Warriors to significantly extent its reach in the local community.

Financial review

Financial position

The Foundation has increased revenue to £648,153 (2023: 446,737). A significant part of this increase has come from unrestricted donations. Costs have increased to 625,643 (2023: £454,218) reflecting the extra cost of providing additional activities in the community.

Reserves policy

The charity recorded an operating surplus of £22,510 (2023: deficit of £7,481), and the reserves of the Community Foundation were £34,279 at 30 November 2024. The Trustees continue to seek new sources of unrestricted income to increase the reserves to an appropriate level. This is to help provide sufficient funds to cover management, administration and support costs. As the financial budget and funding strategy are developed, the Trustees will set a longer-term target for reserves.

In the Trustees' opinion, in order to facilitate the smooth running of the charity's operations, an appropriate level of reserves sufficient to maintain working capital 3-6 months of operating costs is required. The Trustees will continue to try to achieve this level in the next few years, by generating surpluses from operations, wherever possible.

WIGAN WARRIORS COMMUNITY FOUNDATION (REGISTERED NUMBER: 06842878)

**REPORT OF THE TRUSTEES
for the Year Ended 30 November 2024**

STRATEGIC REPORT

Future plans

The stated targets for the Foundation for the future are to continue to target a growth in grant funding for the delivery of specific projects, and to increase the provision of education delivery through the provision of physical education delivery and resources in local schools. Ultimately the Foundation will aim to support more members of the local community across all programme areas delivered. The Trustees are in the process of reviewing costs and ensuring that they align with forecasted revenues to ensure that reserves can be maintained.

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 dated 11 March 2009.

Method of appointment or election of new trustees

The management of the company is the responsibility of the trustees/directors who are elected and co-operated under the terms of the Memorandum of Association.

Organisational structure

The trustees meet regularly to manage trust affairs with the day to day operation and management being undertaken and overseen by all of the trustees.

Policies adopted for the induction and training of new trustees

Appropriate training is given to new trustees.

Related parties

In order to meet the objectives of the charity, a close working relationship has been developed with Wigan Rugby League Club Limited ('Wigan Warriors'). Wigan Warriors provide administrative and IT support and certain other resources as set out in the Service Level Agreement between the two parties.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

06842878 (England and Wales)

Registered Charity number

1129008

Registered office

Robin Park Arena
Loire Drive
Wigan
Lancashire
WN5 0UH

WIGAN WARRIORS COMMUNITY FOUNDATION (REGISTERED NUMBER: 06842878)

**REPORT OF THE TRUSTEES
for the Year Ended 30 November 2024**

Trustees

G Warburton Director (resigned 1/4/2025)
K J Radlinski M.B.E Director (resigned 1/4/2025)
C Hodgkinson Director (resigned 1/12/2023)
Ms A Lenagan Director (resigned 1/12/2023)
Dr C Brookes (Chairman) (appointed 1/12/2023)
J W H Higham (appointed 19/12/2024)
N Ashton (appointed 1/4/2025)
Mrs A Johnson (appointed 1/4/2025)
C L Cheetham (appointed 1/4/2025)
Mrs V Molyneux (appointed 1/4/2025)
W Joyce (appointed 1/4/2025)

Independent Examiner

John B S Fairhurst BA(Hons) FCA
Fairhurst Accountants Ltd
Chartered Accountants
Douglas Bank House
Wigan Lane
Wigan
Lancashire
WN1 2TB

Bankers

Barclays Bank PLC
Victoria House
6 Market Place
Wigan
Lancashire
WN1 1QS

GOING CONCERN

The financial statements have been prepared on a going concern basis due to the continued financial and management support of the related company, Wigan Rugby League Club Limited ('Wigan Warriors'). On this basis, and with the strategic development and business plan forecast for 2024/25, the directors and trustees believe the company has adequate resources in place and consider it appropriate to prepare the accounts on a going concern basis.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on~~26 September 2025~~ and signed on the board's behalf by:

Wayne Joyce

.....
W Joyce - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
WIGAN WARRIORS COMMUNITY FOUNDATION**

Independent examiner's report to the trustees of Wigan Warriors Community Foundation ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 November 2024.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

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

Independent examiner's statement

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

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

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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

John Fairhurst

John B S Fairhurst BA(Hons) FCA

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

26 September 2025 | 10:20 BST

Date:

WIGAN WARRIORS COMMUNITY FOUNDATION

STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 30 November 2024

	Notes	Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	457,922	-	457,922	2,808
Charitable activities	4				
General		27,762	158,913	186,675	441,180
Other trading activities	3	3,556	-	3,556	2,749
Total		<u>489,240</u>	<u>158,913</u>	<u>648,153</u>	<u>446,737</u>
EXPENDITURE ON					
Charitable activities	5				
General		<u>466,730</u>	<u>158,913</u>	<u>625,643</u>	<u>454,218</u>
NET INCOME/(EXPENDITURE)		22,510	-	22,510	(7,481)
RECONCILIATION OF FUNDS					
Total funds brought forward		11,769	-	11,769	19,250
TOTAL FUNDS CARRIED FORWARD		<u><u>34,279</u></u>	<u><u>-</u></u>	<u><u>34,279</u></u>	<u><u>11,769</u></u>

The notes form part of these financial statements

WIGAN WARRIORS COMMUNITY FOUNDATION (REGISTERED NUMBER: 06842878)

STATEMENT OF FINANCIAL POSITION
30 November 2024

	Notes	2024 £	2023 £
FIXED ASSETS			
Tangible assets	12	18,522	11,133
CURRENT ASSETS			
Debtors	13	439,414	406,052
Prepayments and accrued income		2,262	177,217
Cash at bank and in hand		35,531	4,937
		<u>477,207</u>	<u>588,206</u>
CREDITORS			
Amounts falling due within one year	14	(461,450)	(587,570)
NET CURRENT ASSETS		<u>15,757</u>	<u>636</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		34,279	11,769
NET ASSETS/(LIABILITIES)		<u>34,279</u>	<u>11,769</u>
FUNDS	16		
Unrestricted funds		<u>34,279</u>	<u>11,769</u>
TOTAL FUNDS		<u>34,279</u>	<u>11,769</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 November 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 November 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The financial statements were approved by the Board of Trustees and authorised for issue on 26 September 2025.....10:20 BST and were signed on its behalf by:

John Fairhurst

.....

The notes form part of these financial statements

WIGAN WARRIORS COMMUNITY FOUNDATION (REGISTERED NUMBER: 06842878)

STATEMENT OF FINANCIAL POSITION - continued
30 November 2024

W Joyce - Trustee

The notes form part of these financial statements

WIGAN WARRIORS COMMUNITY FOUNDATION

STATEMENT OF CASH FLOWS
for the Year Ended 30 November 2024

	Notes	2024 £	2023 £
Cash flows from operating activities			
Cash generated from operations	1	241,904	(94,583)
Net cash provided by/(used in) operating activities		241,904	(94,583)
Cash flows from investing activities			
Purchase of tangible fixed assets		(14,760)	(9,567)
Net cash used in investing activities		(14,760)	(9,567)
Cash flows from financing activities			
Loan to associated companys		(196,550)	84,467
Net cash (used in)/provided by financing activities		(196,550)	84,467
Change in cash and cash equivalents in the reporting period		30,594	(19,683)
Cash and cash equivalents at the beginning of the reporting period		4,937	24,620
Cash and cash equivalents at the end of the reporting period		35,531	4,937

The notes form part of these financial statements

WIGAN WARRIORS COMMUNITY FOUNDATION

NOTES TO THE STATEMENT OF CASH FLOWS
for the Year Ended 30 November 2024

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

	2024 £	2023 £
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	22,510	(7,481)
Adjustments for:		
Depreciation charges	7,371	2,797
Decrease/(increase) in debtors	137,593	(105,245)
Increase in creditors	74,430	15,346
Net cash provided by/(used in) operations	<u>241,904</u>	<u>(94,583)</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/12/23 £	Cash flow £	At 30/11/24 £
Net cash			
Cash at bank and in hand	4,937	30,594	35,531
	<u>4,937</u>	<u>30,594</u>	<u>35,531</u>
Total	<u>4,937</u>	<u>30,594</u>	<u>35,531</u>

The notes form part of these financial statements

WIGAN WARRIORS COMMUNITY FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS for the Year Ended 30 November 2024

1. ACCOUNTING POLICIES

Basis of preparation

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.

The financial statements have been prepared on a going concern basis due to the continued financial and management support of the related company, Wigan Rugby League Club Limited ('Wigan Warriors'). On this basis, and with the strategic development and business plan forecast to 2024/25, the directors and trustees believe the company has adequate resources in place and consider it appropriate to prepare the accounts on a going concern basis.

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.

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.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Support costs

Support costs are those functions that assist the work of the charity but do not directly relate to charitable activities. Support costs include office costs, finance, insurance, investment management fees and governance costs which support the charity activities.

Tangible fixed assets

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

Branded Equipment	- 25% on cost
Motor vehicles	- 25% on cost
Computer equipment	- 25% on cost

Tangible fixed assets are stated at cost less depreciation and impairment.

Impairment of assets

At each reporting date assets are reviewed to determine whether there is any indication that those assets have suffered an impairment loss. If there is an indication of possible impairment, the recoverable amount of any affected asset is estimated and compared to its carrying amount. If the recoverable amount is lower, the carrying amount of the asset is reduced to its recoverable amount and an impairment loss is recognised immediately in the profit or loss.

If an impairment loss is subsequently reversed, the carrying amount of the asset is increased to the revised estimate of its recoverable amount, but not to exceed the amount that would have been determined had no impairment loss been recognised for the asset in prior periods. A reversal of an impairment loss is recognised immediately in the profit or loss.

WIGAN WARRIORS COMMUNITY FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 30 November 2024

1. ACCOUNTING POLICIES - continued

Taxation

As a registered charity, the charity is exempt from Income Tax and Capital Gains Tax.

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 charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Leases

Rentals payable under operating leases are charged to the profit or loss on a straight line basis over the term of the lease. The aggregate benefit of lease incentives are recognised as a reduction to the expense recognised over the lease term on a straight line basis.

Financial instruments

Short term financial assets are measured at transaction price less any impairment. Short term financial liabilities are measured at transaction price.

Financial liabilities that have no stated interest rate and are payable within one year shall be measured at the undiscounted amount due.

Associated undertaking loans payable and receivable are measured at the undiscounted amount due as they are deemed to be repayable on demand.

2. DONATIONS AND LEGACIES

	2024	2023
	£	£
Donations	457,922	2,808

3. OTHER TRADING ACTIVITIES

	2024	2023
	£	£
Recycling revenue	3,556	2,749

WIGAN WARRIORS COMMUNITY FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 30 November 2024

4. INCOME FROM CHARITABLE ACTIVITIES

	2024	2023
	£	£
Holiday camps	53,412	25,924
Event income	5,547	2,099
Sundry income	-	185
Auction and raffle income	-	85
Sports education	(64,122)	162,090
Gym and sports hall income	32,925	30,294
Sponsorship / grants income	158,913	220,503
	<u>186,675</u>	<u>441,180</u>

Grants received, included in the above, are as follows:

2024	2023
£	£
<u>158,913</u>	<u>220,503</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Grant funding of activities (see note 6) £	Support costs (see note 7) £	Totals £
General	<u>554,104</u>	<u>62,450</u>	<u>9,089</u>	<u>625,643</u>

6. GRANTS PAYABLE

	2024	2023
	£	£
General	<u>62,450</u>	<u>29,000</u>

WIGAN WARRIORS COMMUNITY FOUNDATION**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 30 November 2024****7. SUPPORT COSTS**

	Finance	Other	Governance costs	Totals
	£	£	£	£
General	216	7,373	1,500	9,089
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

8. NET INCOME/(EXPENDITURE)

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

	2024	2023
	£	£
Depreciation - owned assets	7,371	2,797
	<u> </u>	<u> </u>

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 November 2024 nor for the year ended 30 November 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 November 2024 nor for the year ended 30 November 2023.

10. STAFF COSTS

	2024	2023
	£	£
Wages and salaries	416,391	316,863
	<u> </u>	<u> </u>
	<u>416,391</u>	<u>316,863</u>

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

	2024	2023
Administration	21	15
	<u> </u>	<u> </u>

No employees received emoluments in excess of £60,000.

WIGAN WARRIORS COMMUNITY FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 30 November 2024

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2,808	-	2,808
Charitable activities			
General	249,677	191,503	441,180
Other trading activities	2,749	-	2,749
Total	<u>255,234</u>	<u>191,503</u>	<u>446,737</u>
EXPENDITURE ON			
Charitable activities			
General	<u>262,715</u>	<u>191,503</u>	<u>454,218</u>
NET INCOME/(EXPENDITURE)	(7,481)	-	(7,481)
RECONCILIATION OF FUNDS			
Total funds brought forward	19,250	-	19,250
TOTAL FUNDS CARRIED FORWARD	<u><u>11,769</u></u>	<u><u>-</u></u>	<u><u>11,769</u></u>

12. TANGIBLE FIXED ASSETS

	Branded Equipment £	Motor vehicles £	Computer equipment £	Totals £
COST				
At 1 December 2023	3,513	9,615	30,820	43,948
Additions	<u>-</u>	<u>-</u>	<u>14,760</u>	<u>14,760</u>
At 30 November 2024	<u>3,513</u>	<u>9,615</u>	<u>45,580</u>	<u>58,708</u>
DEPRECIATION				
At 1 December 2023	3,513	9,615	19,687	32,815
Charge for year	<u>-</u>	<u>-</u>	<u>7,371</u>	<u>7,371</u>
At 30 November 2024	<u>3,513</u>	<u>9,615</u>	<u>27,058</u>	<u>40,186</u>
NET BOOK VALUE				
At 30 November 2024	<u>-</u>	<u>-</u>	<u>18,522</u>	<u>18,522</u>
At 30 November 2023	<u>-</u>	<u>-</u>	<u>11,133</u>	<u>11,133</u>

WIGAN WARRIORS COMMUNITY FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 30 November 2024

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade debtors	157,080	119,718
Amounts owed by associated undertakings	282,334	286,334
	<u>439,414</u>	<u>406,052</u>

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade creditors	217,332	152,596
Amounts owed to associated undertakings	160,071	360,621
Social security and other taxes	15,330	26,252
Accruals and deferred income	68,717	48,101
	<u>461,450</u>	<u>587,570</u>

15. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted fund	Restricted funds	2024 Total funds	2023 Total funds
	£	£	£	£
Fixed assets	18,522	-	18,522	11,133
Current assets	477,207	-	477,207	588,206
Current liabilities	(461,450)	-	(461,450)	(587,570)
	<u>34,279</u>	<u>-</u>	<u>34,279</u>	<u>11,769</u>

16. MOVEMENT IN FUNDS

	At 1/12/23 £	Net movement in funds £	At 30/11/24 £
Unrestricted funds			
General fund	11,769	22,510	34,279
	<u>11,769</u>	<u>22,510</u>	<u>34,279</u>
TOTAL FUNDS	<u>11,769</u>	<u>22,510</u>	<u>34,279</u>

WIGAN WARRIORS COMMUNITY FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 30 November 2024

16. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	489,240	(466,730)	22,510
Restricted funds			
RFL - Youth endowment fund	25,708	(25,708)	-
Gambleaware - Community Resilience	1,770	(1,770)	-
Lancs Wildlife Trust	6,000	(6,000)	-
Wigan Council - Holiday Activity Fund	22,285	(22,285)	-
English Sports Council - Lottery Fund	15,000	(15,000)	-
RFL Core Funding	6,000	(6,000)	-
Million Hours Fund	39,650	(39,650)	-
Wigan Council - Activity Camp	7,500	(7,500)	-
RFL North Lancs Development Projects	35,000	(35,000)	-
	158,913	(158,913)	-
TOTAL FUNDS	648,153	(625,643)	22,510

Comparatives for movement in funds

	At 1/12/22 £	Net movement in funds £	At 30/11/23 £
Unrestricted funds			
General fund	19,250	(7,481)	11,769
TOTAL FUNDS	19,250	(7,481)	11,769

WIGAN WARRIORS COMMUNITY FOUNDATION**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 30 November 2024****16. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	255,234	(262,715)	(7,481)
Restricted funds			
Streetgames UK Limited	8,345	(8,345)	-
Communities Investment Fund	7,500	(7,500)	-
Sport England - Rugby Memories	1,968	(1,968)	-
RFL - PDRL/LDRL development	25,000	(25,000)	-
RFL - Youth endowment fund	13,000	(13,000)	-
Wigan Council - Holiday Activity Fund	38,340	(38,340)	-
Blackpool Council - Youth Participation	15,000	(15,000)	-
Gambleaware - Community Resilience	16,295	(16,295)	-
Wigan Council - Mens Weight Management	20,295	(20,295)	-
Lancs Wildlife Trust	7,500	(7,500)	-
RFL - Wheelchair Rugby Development	12,760	(12,760)	-
RLWC - World Cup Legacy	19,500	(19,500)	-
Sport England - Tackling Inequality	6,000	(6,000)	-
	<u>191,503</u>	<u>(191,503)</u>	<u>-</u>
TOTAL FUNDS	<u>446,737</u>	<u>(454,218)</u>	<u>(7,481)</u>

17. RELATED PARTY DISCLOSURES

In order to meet the objectives of the charity, a close working relationship has been developed with Wigan Rugby League Club Limited ('Wigan Warriors'). Wigan Warriors provide administrative and IT support and certain other resources as set out in the Service Level Agreement between the two parties.

During the year amounts of £32,455 (2023 - £19,045) and £33,222 (2023 - £54,463) were recharged to/from Wigan Warriors. At 29 November 2024 amounts of £785,415 (2023 - £501,326) and £86,702 (2023 - £35,741) were due to/from Wigan Warriors, which are not due for repayment in the foreseeable future.

Accounts

REGISTERED COMPANY NUMBER: 06842878 (England and Wales)
REGISTERED CHARITY NUMBER: 1129008

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 NOVEMBER 2023
FOR
WIGAN WARRIORS COMMUNITY FOUNDATION

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

WIGAN WARRIORS COMMUNITY FOUNDATION

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for the Year Ended 30 November 2023

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WIGAN WARRIORS COMMUNITY FOUNDATION (REGISTERED NUMBER: 06842878)

**REPORT OF THE TRUSTEES
for the Year Ended 30 November 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 30 November 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Charity's objectives are:

- (a) to promote community participation in healthy recreation by providing facilities for the playing of rugby league and other sports capable of improving health;
- (b) to provide and assist in providing facilities for sport, recreation and other leisure time occupation of such persons who have need for such facilities by reason of their youth, age, infirmity or disablement, poverty or social and economic circumstances or for the public at large in the interests of social welfare and with the object of improving their conditions of life;
- (c) to advance the education of children and young people through such means as the trustees think fit in accordance with the law of charity; and
- (d) for the general purposes of such charitable bodies or for such other exclusively charitable purpose in each case as the trustees may from time to time decide.

WIGAN WARRIORS COMMUNITY FOUNDATION (REGISTERED NUMBER: 06842878)

**REPORT OF THE TRUSTEES
for the Year Ended 30 November 2023**

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Wigan Warriors Community Foundation continues to receive excellent support from Wigan Rugby League Club, its partners and the commitment and expertise of its personnel, as well as use of the first class facilities at Robin Park Arena.

During the year to November 2023 the Foundation have worked hard to continue to navigate through a time of transition following the loss of £100k p.a. of grant funding, provided from the central Sky TV broadcasting deal with Super League. The Foundation has managed to maintain revenue during this period from a mix of other sources, including:

- Expanding the provision of Physical Education in primary schools across the Wigan borough engaging with more than 25 such schools in the financial year.
- Providing care and physical activity during the school holidays to disadvantaged children in the Wigan Borough, partnering with Wigan Council through the Holiday Activity Fund.
- Expanding partnerships with councils beyond Wigan to provide rugby league activities in these areas, including Bolton, Blackpool and West Lancashire.

Alongside these initiatives, the Foundation has continued to deliver in other existing areas, including securing grants from the Rugby Football League, Wigan Council, and other providers where the provision is in line with the Foundation's ethos.

Whilst steps are taken to secure replacement funding to Sky Try, the Trustees can report that the Foundation has made a small operating deficit in the year of £7,481, which is considered satisfactory.

The aim for the future is for the Foundation to improve this financial performance by continuing to expand delivery in existing areas, and by securing additional unrestricted funding from sponsors to allow the Foundation's reserves to grow and provide a more sound financial footing.

The Foundation will continue with both its stated aims of delivering Sport, Health and Wellbeing to the local community, and working in partnership with Wigan Warriors to grow participation in rugby league and generate new supporters of rugby league to help ensure the sustainability of the sport.

Whilst the change in nature of revenue over the last three years has proven a very significant challenge for the Foundation, the strong commitment of Trustees, Foundation staff and Wigan Rugby League Club Limited to adapt their working practices has created a positive on-going ethos and operation overall.

FINANCIAL REVIEW

Reserves policy

The charity recorded an operating deficit of £7,481 (2022: surplus of £4,177), whilst the reserves of the Community Foundation were £11,769 at 30 November 2023. The Trustees continue to seek new sources of unrestricted income to increase the reserves to an appropriate level. This is to help provide sufficient funds to cover management, administration and support costs. As the financial budget and funding strategy are developed, the Trustees will set a longer term target for reserves.

In the Trustees' opinion, in order to facilitate the smooth running of the charity's operations, an appropriate level of reserves sufficient to maintain working capital 3-6 months of operating costs is required. The Trustees will continue to try to achieve this level in the next few years, by generating surpluses from operations, wherever possible.

FUTURE PLANS

The stated targets for the Foundation for the future are to continue to target a growth in grant funding for the delivery of specific projects, and to increase the provision of education delivery through the provision of physical education delivery and resources in local schools. Ultimately the Foundation will aim to support more members of the local community across all programme areas delivered.

WIGAN WARRIORS COMMUNITY FOUNDATION (REGISTERED NUMBER: 06842878)

**REPORT OF THE TRUSTEES
for the Year Ended 30 November 2023**

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 dated 11 March 2009.

Method of appointment or election of new trustees

The management of the company is the responsibility of the trustees/directors who are elected and co-operated under the terms of the Memorandum of Association.

Organisational structure

The trustees meet regularly to manage trust affairs with the day to day operation and management being undertaken and overseen by all of the trustees.

Policies adopted for the induction and training of new trustees

Appropriate training is given to new trustees.

Related parties

In order to meet the objectives of the charity, a close working relationship has been developed with Wigan Rugby League Club Limited ('Wigan Warriors'). Wigan Warriors provide administrative and IT support and certain other resources as set out in the Service Level Agreement between the two parties.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

06842878 (England and Wales)

Registered Charity number

1129008

Registered office

Robin Park Arena
Loire Drive
Wigan
Lancashire
WN5 0UH

Trustees

G Warburton Director
K J Radlinski M.B.E Director
C Hodgkinson Director (resigned 1/12/2023)
Ms A Lenagan Director (resigned 1/12/2023)
Dr C Brookes (Chairman) (appointed 1/12/2023)

Independent Examiner

John B S Fairhurst BA(Hons) FCA
Fairhurst
Chartered Accountants
Douglas Bank House
Wigan Lane
Wigan
Lancashire
WN1 2TB

Bankers

Barclays Bank PLC
Victoria House
6 Market Place
Wigan
Lancashire
WN1 1QS

WIGAN WARRIORS COMMUNITY FOUNDATION (REGISTERED NUMBER: 06842878)

REPORT OF THE TRUSTEES
for the Year Ended 30 November 2023

GOING CONCERN

The financial statements have been prepared on a going concern basis due to the continued financial and management support of the related company, Wigan Rugby League Club Limited ('Wigan Warriors'). On this basis, and with the strategic development and business plan forecast for 2023/24, the directors and trustees believe the company has adequate resources in place and consider it appropriate to prepare the accounts on a going concern basis.

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

30 September 2024 | 13:28 BST

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

Mr Kris Radlinski MBE
.....
K J Radlinski M.B.E - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
WIGAN WARRIORS COMMUNITY FOUNDATION**

Independent examiner's report to the trustees of Wigan Warriors Community Foundation ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 November 2023.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

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

Independent examiner's statement

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

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

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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

John Fairhurst

John B S Fairhurst BA(Hons) FCA

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

Date: 30 September 2024 | 13:49 BST
Date:

WIGAN WARRIORS COMMUNITY FOUNDATION**STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 30 November 2023**

	Notes	Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		2,808	-	2,808	19,360
Charitable activities					
General		249,677	191,503	441,180	476,098
Other trading activities	2	<u>2,749</u>	<u>-</u>	<u>2,749</u>	<u>3,342</u>
Total		<u>255,234</u>	<u>191,503</u>	<u>446,737</u>	<u>498,800</u>
EXPENDITURE ON					
Charitable activities					
General		<u>262,715</u>	<u>191,503</u>	<u>454,218</u>	<u>494,623</u>
NET INCOME/(EXPENDITURE)		(7,481)	-	(7,481)	4,177
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>19,250</u>	<u>-</u>	<u>19,250</u>	<u>15,073</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>11,769</u></u>	<u><u>-</u></u>	<u><u>11,769</u></u>	<u><u>19,250</u></u>

The notes form part of these financial statements

WIGAN WARRIORS COMMUNITY FOUNDATION (REGISTERED NUMBER: 06842878)**STATEMENT OF FINANCIAL POSITION**
30 November 2023

	Notes	2023 £	2022 £
FIXED ASSETS			
Tangible assets	7	11,133	4,363
CURRENT ASSETS			
Debtors	8	406,052	212,781
Prepayments and accrued income		177,217	94,110
Cash at bank and in hand		<u>4,937</u>	<u>24,620</u>
		588,206	331,511
CREDITORS			
Amounts falling due within one year	9	(587,570)	(316,624)
		<u> </u>	<u> </u>
NET CURRENT ASSETS		<u>636</u>	<u>14,887</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>11,769</u>	<u>19,250</u>
NET ASSETS/(LIABILITIES)		<u>11,769</u>	<u>19,250</u>
FUNDS	11		
Unrestricted funds		<u>11,769</u>	<u>19,250</u>
TOTAL FUNDS		<u>11,769</u>	<u>19,250</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 November 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 November 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on 30 September 2024 11:28 BST and were signed on its behalf by:

Mr Kris Radlinski MBE

.....
K J Radlinski M.B.E - Trustee

The notes form part of these financial statements

WIGAN WARRIORS COMMUNITY FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS for the Year Ended 30 November 2023

1. ACCOUNTING POLICIES

Basis of preparation

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.

The financial statements have been prepared on a going concern basis due to the continued financial and management support of the related company, Wigan Rugby League Club Limited ('Wigan Warriors'). On this basis, and with the strategic development and business plan forecast to 2023/24, the directors and trustees believe the company has adequate resources in place and consider it appropriate to prepare the accounts on a going concern basis.

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.

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.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Support costs

Support costs are those functions that assist the work of the charity but do not directly relate to charitable activities. Support costs include office costs, finance, insurance, investment management fees and governance costs which support the charity activities.

Tangible fixed assets

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

Branded Equipment	- 25% on cost
Motor vehicles	- 25% on cost
Computer equipment	- 25% on cost

Tangible fixed assets are stated at cost less depreciation and impairment.

Impairment of assets

At each reporting date assets are reviewed to determine whether there is any indication that those assets have suffered an impairment loss. If there is an indication of possible impairment, the recoverable amount of any affected asset is estimated and compared to its carrying amount. If the recoverable amount is lower, the carrying amount of the asset is reduced to its recoverable amount and an impairment loss is recognised immediately in the profit or loss.

If an impairment loss is subsequently reversed, the carrying amount of the asset is increased to the revised estimate of its recoverable amount, but not to exceed the amount that would have been determined had no impairment loss been recognised for the asset in prior periods. A reversal of an impairment loss is recognised immediately in the profit or loss.

WIGAN WARRIORS COMMUNITY FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS - continued for the Year Ended 30 November 2023

1. ACCOUNTING POLICIES - continued

Taxation

As a registered charity, the charity is exempt from Income Tax and Capital Gains Tax.

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 charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Leases

Rentals payable under operating leases are charged to the profit or loss on a straight line basis over the term of the lease. The aggregate benefit of lease incentives are recognised as a reduction to the expense recognised over the lease term on a straight line basis.

Financial instruments

Short term financial assets are measured at transaction price less any impairment. Short term financial liabilities are measured at transaction price.

Financial liabilities that have no stated interest rate and are payable within one year shall be measured at the undiscounted amount due.

Associated undertaking loans payable and receivable are measured at the undiscounted amount due as they are deemed to be repayable on demand.

2. OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Recycling revenue	<u>2,749</u>	<u>3,342</u>

3. NET INCOME/(EXPENDITURE)

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

	2023	2022
	£	£
Depreciation - owned assets	<u>2,797</u>	<u>2,251</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 November 2023 nor for the year ended 30 November 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 November 2023 nor for the year ended 30 November 2022.

WIGAN WARRIORS COMMUNITY FOUNDATION**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 30 November 2023****5. STAFF COSTS**

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

	2023	2022
Administration	<u>15</u>	<u>15</u>

No employees received emoluments in excess of £60,000.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	19,360	-	19,360
Charitable activities			
General	291,705	184,393	476,098
Other trading activities	<u>3,342</u>	<u>-</u>	<u>3,342</u>
Total	<u>314,407</u>	<u>184,393</u>	<u>498,800</u>
EXPENDITURE ON			
Charitable activities			
General	<u>310,230</u>	<u>184,393</u>	<u>494,623</u>
NET INCOME	4,177	-	4,177
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>15,073</u>	<u>-</u>	<u>15,073</u>
TOTAL FUNDS CARRIED FORWARD	<u>19,250</u>	<u>-</u>	<u>19,250</u>

WIGAN WARRIORS COMMUNITY FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 30 November 2023

7. TANGIBLE FIXED ASSETS

	Branded Equipment £	Motor vehicles £	Computer equipment £	Totals £
COST				
At 1 December 2022	3,513	9,615	21,253	34,381
Additions	<u>-</u>	<u>-</u>	<u>9,567</u>	<u>9,567</u>
At 30 November 2023	<u>3,513</u>	<u>9,615</u>	<u>30,820</u>	<u>43,948</u>
DEPRECIATION				
At 1 December 2022	3,513	9,615	16,890	30,018
Charge for year	<u>-</u>	<u>-</u>	<u>2,797</u>	<u>2,797</u>
At 30 November 2023	<u>3,513</u>	<u>9,615</u>	<u>19,687</u>	<u>32,815</u>
NET BOOK VALUE				
At 30 November 2023	<u>-</u>	<u>-</u>	<u>11,133</u>	<u>11,133</u>
At 30 November 2022	<u>-</u>	<u>-</u>	<u>4,363</u>	<u>4,363</u>

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade debtors	119,718	97,580
Amounts owed by associated undertakings	<u>286,334</u>	<u>115,201</u>
	<u>406,052</u>	<u>212,781</u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade creditors	152,596	115,640
Amounts owed to associated undertakings	360,621	105,021
Social security and other taxes	26,252	48,386
Accruals and deferred income	<u>48,101</u>	<u>47,577</u>
	<u>587,570</u>	<u>316,624</u>

10. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
Fixed assets	11,133	-	11,133	4,363
Current assets	588,206	-	588,206	331,511
Current liabilities	<u>(587,570)</u>	<u>-</u>	<u>(587,570)</u>	<u>(316,624)</u>
	<u>11,769</u>	<u>-</u>	<u>11,769</u>	<u>19,250</u>

WIGAN WARRIORS COMMUNITY FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 30 November 2023

11. MOVEMENT IN FUNDS

	At 1/12/22 £	Net movement in funds £	At 30/11/23 £
Unrestricted funds			
General fund	19,250	(7,481)	11,769
TOTAL FUNDS	<u>19,250</u>	<u>(7,481)</u>	<u>11,769</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	255,234	(262,715)	(7,481)
Restricted funds			
Streetgames UK Limited	8,345	(8,345)	-
Communities Investment Fund	7,500	(7,500)	-
Sport England - Rugby Memories	1,968	(1,968)	-
RFL - PDRL/LDRL development	25,000	(25,000)	-
RFL - Youth endowment fund	13,000	(13,000)	-
Wigan Council - Holiday Activity Fund	38,340	(38,340)	-
Blackpool Council - Youth Participation	15,000	(15,000)	-
Gambleaware - Community Resilience	16,295	(16,295)	-
Wigan Council - Mens Weight Management	20,295	(20,295)	-
Lancs Wildlife Trust	7,500	(7,500)	-
RFL - Wheelchair Rugby Development	12,760	(12,760)	-
RLWC - World Cup Legacy	19,500	(19,500)	-
Sport England - Tackling Inequality	6,000	(6,000)	-
	191,503	(191,503)	-
TOTAL FUNDS	<u>446,737</u>	<u>(454,218)</u>	<u>(7,481)</u>

Comparatives for movement in funds

	At 1/12/21 £	Net movement in funds £	At 30/11/22 £
Unrestricted funds			
General fund	15,073	4,177	19,250
TOTAL FUNDS	<u>15,073</u>	<u>4,177</u>	<u>19,250</u>

WIGAN WARRIORS COMMUNITY FOUNDATION**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 30 November 2023****11. 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 fund	314,407	(310,230)	4,177
Restricted funds			
Sky Try Project	107,822	(107,822)	-
Rugby League Cares	6,226	(6,226)	-
Coalfields Regeneration Trust	4,250	(4,250)	-
Inspiring Healthy Lifestyles	11,070	(11,070)	-
Communities Investment Fund	2,123	(2,123)	-
Wigan MBC - Dance 4 Life	3,735	(3,735)	-
Sport England - Rugby Memories	5,483	(5,483)	-
Age Concern - Rugby Memories	475	(475)	-
Wigan MBC - Youth Intervention Fund	6,000	(6,000)	-
RFL - PDRL/LDRL development	8,625	(8,625)	-
NHS - Resilience and Wellbeing	2,917	(2,917)	-
BBC Children in Need	10,000	(10,000)	-
Lancashire Youth Development	4,500	(4,500)	-
RFL - Youth endowment fund	10,167	(10,167)	-
RFL - 14+ Engagement to play	<u>1,000</u>	<u>(1,000)</u>	<u>-</u>
	<u>184,393</u>	<u>(184,393)</u>	<u>-</u>
TOTAL FUNDS	<u><u>498,800</u></u>	<u><u>(494,623)</u></u>	<u><u>4,177</u></u>

12. RELATED PARTY DISCLOSURES

In order to meet the objectives of the charity, a close working relationship has been developed with Wigan Rugby League Club Limited ('Wigan Warriors'). Wigan Warriors provide administrative and IT support and certain other resources as set out in the Service Level Agreement between the two parties.

During the year amounts of £19,045 (2022 - £16,696) and £54,463 (2022 - £73,640) were recharged to/from Wigan Warriors. At 30 November 2023 amounts of £501,326 (2022 - £195,385) and £35,741 (2022 - £21,086) were due to/from Wigan Warriors, which are not due for repayment in the foreseeable future.

Accounts

REGISTERED COMPANY NUMBER: 06842878 (England and Wales)
REGISTERED CHARITY NUMBER: 1129008

AMENDED

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 NOVEMBER 2022

FOR

WIGAN WARRIORS COMMUNITY FOUNDATION

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

WIGAN WARRIORS COMMUNITY FOUNDATION

**CONTENTS OF THE AMENDED FINANCIAL STATEMENTS
for the Year Ended 30 November 2022**

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WIGAN WARRIORS COMMUNITY FOUNDATION

REPORT OF THE TRUSTEES for the Year Ended 30 November 2022

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 November 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Charity's objectives are:

- (a) to promote community participation in healthy recreation by providing facilities for the playing of rugby league and other sports capable of improving health;
- (b) to provide and assist in providing facilities for sport, recreation and other leisure time occupation of such persons who have need for such facilities by reason of their youth, age, infirmity or disablement, poverty or social and economic circumstances or for the public at large in the interests of social welfare and with the object of improving their conditions of life;
- (c) to advance the education of children and young people through such means as the trustees think fit in accordance with the law of charity; and
- (d) for the general purposes of such charitable bodies or for such other exclusively charitable purpose in each case as the trustees may from time to time decide.

WIGAN WARRIORS COMMUNITY FOUNDATION

REPORT OF THE TRUSTEES for the Year Ended 30 November 2022

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Wigan Warriors Community Foundation continues to receive excellent support from Wigan Rugby League Club, its partners and the commitment and expertise of its personnel, as well as use of the first class facilities at Robin Park Arena.

During the year to November 2022 the Foundation have worked hard to navigate through a time of transition in the first full year after the loss in June 2021 of £100k p.a. of grant funding, provided from the central Sky TV broadcasting deal with Super League. The Foundation has managed to maintain and grow revenue during this period from a mix of other sources, including:

- Expanding the provision of Physical Education in primary schools across the Wigan borough - engaging with more than 20 such schools in the financial year.
- The provision of care and physical activity during the school holidays to disadvantaged children in the Wigan Borough, partnering with Wigan Council through the Holiday Activity Fund.
- Expanding partnerships with councils beyond Wigan to provide rugby league activities in these areas, including Bolton and Blackpool.

Alongside these initiatives, the Foundation has continued to deliver in other existing areas, including securing grants from the Rugby Football League, Wigan Council, and other providers where the provision is in line with the Foundation's ethos.

As a result of the steps taken to secure replacement funding to Sky Try, the Trustees are pleased to report that the Foundation has made a modest operating surplus in the year of £4,177.

The aim for the future is for the Foundation to build on this financial performance, by continuing to expand delivery in existing areas, and by securing additional unrestricted funding from sponsors to allow the Foundation's reserves to grow and provide a more sound financial footing.

The Foundation will continue with both its stated aims of delivering Sport, Health & Wellbeing to the local community, and working in partnership with Wigan Warriors to grow participation in rugby league and generate new supporters of rugby league to help ensure the sustainability of the sport.

Whilst the change in the nature of revenue over the last two years has proven a very significant challenge for the Foundation, the strong commitment of Trustees, Foundation staff, and Wigan Rugby League Club Limited to adapt their working practices has created a positive on-going ethos and operation overall.

FINANCIAL REVIEW

Reserves policy

The charity recorded an operating surplus of £4,177 (2021 - deficit of £(29,559)), whilst the reserves of the Community Foundation were £19,250 at 30 November 2022. The Trustees continue to seek new sources of unrestricted income to increase the reserves to an appropriate level. This is to help provide sufficient funds to cover management, administration and support costs. As the financial budget and funding strategy are developed, the Trustees will set a longer term target for reserves.

In the Trustees' opinion, in order to facilitate the smooth running of the charity's operations, an appropriate level of reserves sufficient to maintain working capital 3-6 months of operating costs is required. The Trustees will continue to try to achieve this level in the next three years, by generating surpluses from trading, wherever possible.

FUTURE PLANS

The stated targets for the Foundation for the future are to continue to target a growth in grant funding for the delivery of specific projects, and to increase the provision of education delivery through the provision of physical education delivery and resources in local schools. Ultimately the Foundation will aim to support more members of the local community across all programme areas delivered.

WIGAN WARRIORS COMMUNITY FOUNDATION

REPORT OF THE TRUSTEES for the Year Ended 30 November 2022

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 dated 11 March 2009.

Method of appointment or election of new trustees

The management of the company is the responsibility of the trustees/directors who are elected and co-operated under the terms of the Memorandum of Association.

Organisational structure

The trustees meet regularly to manage trust affairs with the day to day operation and management being undertaken and overseen by all of the trustees.

Policies adopted for the induction and training of new trustees

Appropriate training is given to new trustees.

Related parties

In order to meet the objectives of the charity, a close working relationship has been developed with Wigan Rugby League Club Limited ('Wigan Warriors'). Wigan Warriors provide administrative and IT support and certain other resources as set out in the Service Level Agreement between the two parties.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

06842878 (England and Wales)

Registered Charity number

1129008

Registered office

DW Stadium
Loire Drive
Robin Park
Wigan
Lancashire
WN5 0UZ

Trustees

G Warburton Director
K J Radlinski M.B.E Director
C Hodgkinson Director (resigned 1/12/2023)
Ms A Lenagan Director (resigned 1/12/2023)
Dr C Brookes (appointed 1/12/2023)

Independent Examiner

John B S Fairhurst BA(Hons) FCA
Fairhurst
Chartered Accountants
Douglas Bank House
Wigan Lane
Wigan
Lancashire
WN1 2TB

WIGAN WARRIORS COMMUNITY FOUNDATION

REPORT OF THE TRUSTEES
for the Year Ended 30 November 2022

REFERENCE AND ADMINISTRATIVE DETAILS

Bankers
Barclays Bank PLC
Victoria House
6 Market Place
Wigan
Lancashire
WN1 1QS

GOING CONCERN

The financial statements have been prepared on a going concern basis due to the continued financial and management support of the related company, Wigan Rugby League Club Limited ('Wigan Warriors'). On this basis, and with the strategic development and business plan forecast for 2022/23, the directors and trustees believe the company has adequate resources in place and consider it appropriate to prepare the accounts on a going concern basis.

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

24 May 2024 | 11:21 BST

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

Kris Radlinski M.B.E
.....
K J Radlinski M.B.E - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
WIGAN WARRIORS COMMUNITY FOUNDATION**

Independent examiner's report to the trustees of Wigan Warriors Community Foundation ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 November 2022.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

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

Independent examiner's statement

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

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

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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

John Fairhurst

John B S Fairhurst BA(Hons) FCA
The Institute of Chartered Accountants in England and Wales

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

24 May 2024 | 11:24 BST

Date:

WIGAN WARRIORS COMMUNITY FOUNDATION

AMENDED
STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 30 November 2022

	Notes	Unrestricted fund £	Restricted funds £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		19,360	-	19,360	15,919
Charitable activities					
General		291,705	184,393	476,098	434,180
Other trading activities	3	<u>3,342</u>	<u>-</u>	<u>3,342</u>	<u>3,612</u>
Total		<u>314,407</u>	<u>184,393</u>	<u>498,800</u>	<u>453,711</u>
EXPENDITURE ON					
Charitable activities					
General		<u>310,230</u>	<u>184,393</u>	<u>494,623</u>	<u>483,270</u>
NET INCOME/(EXPENDITURE)		4,177	-	4,177	(29,559)
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>15,073</u>	<u>-</u>	<u>15,073</u>	<u>44,632</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>19,250</u></u>	<u><u>-</u></u>	<u><u>19,250</u></u>	<u><u>15,073</u></u>

The notes form part of these financial statements

WIGAN WARRIORS COMMUNITY FOUNDATION**AMENDED
STATEMENT OF FINANCIAL POSITION
30 November 2022**

	Notes	2022 £	2021 £
FIXED ASSETS			
Tangible assets	8	4,363	4,904
CURRENT ASSETS			
Debtors	9	212,781	175,786
Prepayments and accrued income		94,110	4,435
Cash at bank and in hand		<u>24,620</u>	<u>36,711</u>
		331,511	216,932
CREDITORS			
Amounts falling due within one year	10	(316,624)	(206,763)
NET CURRENT ASSETS		<u>14,887</u>	<u>10,169</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>19,250</u>	<u>15,073</u>
NET ASSETS/(LIABILITIES)		<u>19,250</u>	<u>15,073</u>
FUNDS	12		
Unrestricted funds		<u>19,250</u>	<u>15,073</u>
TOTAL FUNDS		<u>19,250</u>	<u>15,073</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 November 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 November 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

WIGAN WARRIORS COMMUNITY FOUNDATION
AMENDED
STATEMENT OF FINANCIAL POSITION - continued
30 November 2022

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 24 May 2024 | 11:21 BST
and were signed on its behalf by:

Kris Radlinski M.B.E
.....
K J Radlinski M.B.E - Trustee

The notes form part of these financial statements

WIGAN WARRIORS COMMUNITY FOUNDATION

NOTES TO THE AMENDED FINANCIAL STATEMENTS for the Year Ended 30 November 2022

1. REVISED FINANCIAL STATEMENTS

The financial statements for the year ended 30 November 2022 have been amended .

They

- replace the original financial statements;
- are now the statutory financial statements;
- are prepared as they were at the date of the original financial statements and not as at the date of revision and accordingly do not deal with events between those dates.

The original financial statements complied with the requirements of the Companies Act 2006.

2. ACCOUNTING POLICIES

Basis of preparation

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.

The financial statements have been prepared on a going concern basis due to the continued financial and management support of the related company, Wigan Rugby League Club Limited ('Wigan Warriors'). On this basis, and with the strategic development and business plan forecast to 2022/23, the directors and trustees believe the company has adequate resources in place and consider it appropriate to prepare the accounts on a going concern basis.

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.

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.

Support costs

Support costs are those functions that assist the work of the charity but do not directly relate to charitable activities. Support costs include office costs, finance, insurance, investment management fees and governance costs which support the charity activities.

Tangible fixed assets

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

Branded Equipment	- 25% on cost
Motor vehicles	- 25% on cost
Computer equipment	- 25% on cost

Tangible fixed assets are stated at cost less depreciation and impairment.

WIGAN WARRIORS COMMUNITY FOUNDATION

NOTES TO THE AMENDED FINANCIAL STATEMENTS - continued for the Year Ended 30 November 2022

2. ACCOUNTING POLICIES - continued

Tangible fixed assets

Impairment of assets

At each reporting date assets are reviewed to determine whether there is any indication that those assets have suffered an impairment loss. If there is an indication of possible impairment, the recoverable amount of any affected asset is estimated and compared to its carrying amount. If the recoverable amount is lower, the carrying amount of the asset is reduced to its recoverable amount and an impairment loss is recognised immediately in the profit or loss.

If an impairment loss is subsequently reversed, the carrying amount of the asset is increased to the revised estimate of its recoverable amount, but not to exceed the amount that would have been determined had no impairment loss been recognised for the asset in prior periods. A reversal of an impairment loss is recognised immediately in the profit or loss.

Taxation

As a registered charity, the charity is exempt from Income Tax and Capital Gains Tax.

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 charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Leases

Rentals payable under operating leases are charged to the profit or loss on a straight line basis over the term of the lease. The aggregate benefit of lease incentives are recognised as a reduction to the expense recognised over the lease term on a straight line basis.

Financial instruments

Short term financial assets are measured at transaction price less any impairment. Short term financial liabilities are measured at transaction price.

Financial liabilities that have no stated interest rate and are payable within one year shall be measured at the undiscounted amount due.

Associated undertaking loans payable and receivable are measured at the undiscounted amount due as they are deemed to be repayable on demand.

3. OTHER TRADING ACTIVITIES

	2022	2021
	£	£
Recycling revenue	<u>3,342</u>	<u>3,612</u>

WIGAN WARRIORS COMMUNITY FOUNDATION

**NOTES TO THE AMENDED FINANCIAL STATEMENTS - continued
for the Year Ended 30 November 2022**

4. NET INCOME/(EXPENDITURE)

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

	2022	2021
	£	£
Depreciation - owned assets	<u>2,251</u>	<u>4,349</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 November 2022 nor for the year ended 30 November 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 November 2022 nor for the year ended 30 November 2021.

6. STAFF COSTS

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

	2022	2021
	<u>15</u>	<u>14</u>
Administration		

No employees received emoluments in excess of £60,000.

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	15,919	-	15,919
Charitable activities			
General	222,468	211,712	434,180
Other trading activities	<u>3,612</u>	<u>-</u>	<u>3,612</u>
Total	<u>241,999</u>	<u>211,712</u>	<u>453,711</u>
EXPENDITURE ON			
Charitable activities			
General	<u>271,558</u>	<u>211,712</u>	<u>483,270</u>
NET INCOME/(EXPENDITURE)	(29,559)	-	(29,559)
RECONCILIATION OF FUNDS			
Total funds brought forward	44,632	-	44,632

WIGAN WARRIORS COMMUNITY FOUNDATION

**NOTES TO THE AMENDED FINANCIAL STATEMENTS - continued
for the Year Ended 30 November 2022**

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted funds £	Total funds £
TOTAL FUNDS CARRIED FORWARD	<u>15,073</u>	<u>-</u>	<u>15,073</u>

8. TANGIBLE FIXED ASSETS

	Branded Equipment £	Motor vehicles £	Computer equipment £	Totals £
COST				
At 1 December 2021	3,513	9,615	19,543	32,671
Additions	<u>-</u>	<u>-</u>	<u>1,710</u>	<u>1,710</u>
At 30 November 2022	<u>3,513</u>	<u>9,615</u>	<u>21,253</u>	<u>34,381</u>
DEPRECIATION				
At 1 December 2021	3,513	9,013	15,241	27,767
Charge for year	<u>-</u>	<u>602</u>	<u>1,649</u>	<u>2,251</u>
At 30 November 2022	<u>3,513</u>	<u>9,615</u>	<u>16,890</u>	<u>30,018</u>
NET BOOK VALUE				
At 30 November 2022	<u>-</u>	<u>-</u>	<u>4,363</u>	<u>4,363</u>
At 30 November 2021	<u>-</u>	<u>602</u>	<u>4,302</u>	<u>4,904</u>

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Trade debtors	97,580	50,757
Amounts owed by associated undertakings	<u>115,201</u>	<u>125,029</u>
	<u>212,781</u>	<u>175,786</u>

WIGAN WARRIORS COMMUNITY FOUNDATION

NOTES TO THE AMENDED FINANCIAL STATEMENTS - continued
for the Year Ended 30 November 2022

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade creditors	115,640	19,384
Amounts owed to associated undertakings	105,021	90,349
Social security and other taxes	48,386	7,478
Other creditors	-	2,205
Accruals and deferred income	<u>47,577</u>	<u>87,347</u>
	<u><u>316,624</u></u>	<u><u>206,763</u></u>

11. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted fund	Restricted funds	2022 Total funds	2021 Total funds
	£	£	£	£
Fixed assets	4,363	-	4,363	4,904
Current assets	331,511	-	331,511	216,932
Current liabilities	<u>(316,624)</u>	<u>-</u>	<u>(316,624)</u>	<u>(206,763)</u>
	<u><u>19,250</u></u>	<u><u>-</u></u>	<u><u>19,250</u></u>	<u><u>15,073</u></u>

12. MOVEMENT IN FUNDS

	At 1/12/21	Net movement in funds	At 30/11/22
	£	£	£
Unrestricted funds			
General fund	15,073	4,177	19,250
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u><u>15,073</u></u>	<u><u>4,177</u></u>	<u><u>19,250</u></u>

WIGAN WARRIORS COMMUNITY FOUNDATION

NOTES TO THE AMENDED FINANCIAL STATEMENTS - continued **for the Year Ended 30 November 2022**

12. 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 fund	314,407	(310,230)	4,177
Restricted funds			
Sky Try Project	107,822	(107,822)	-
Rugby League Cares	6,226	(6,226)	-
Coalfields Regeneration Trust	4,250	(4,250)	-
Inspiring Healthy Lifestyles	11,070	(11,070)	-
Communities Investment Fund	2,123	(2,123)	-
Wigan MBC - Dance 4 Life	3,735	(3,735)	-
Sport England - Rugby Memories	5,483	(5,483)	-
Age Concern - Rugby Memories	475	(475)	-
Wigan MBC - Youth Intervention Fund	6,000	(6,000)	-
RFL - PDRL/LDRL development	8,625	(8,625)	-
NHS - Resilience and Wellbeing	2,917	(2,917)	-
BBC Children in Need	10,000	(10,000)	-
Lancashire Youth Development	4,500	(4,500)	-
RFL - Youth endowment fund	10,167	(10,167)	-
RFL - 14+ Engagement to play	<u>1,000</u>	<u>(1,000)</u>	<u>-</u>
	<u>184,393</u>	<u>(184,393)</u>	<u>-</u>
TOTAL FUNDS	<u><u>498,800</u></u>	<u><u>(494,623)</u></u>	<u><u>4,177</u></u>

Comparatives for movement in funds

	At 1/12/20 £	Net movement in funds £	At 30/11/21 £
Unrestricted funds			
General fund	44,632	(29,559)	15,073
	<u>44,632</u>	<u>(29,559)</u>	<u>15,073</u>
TOTAL FUNDS	<u><u>44,632</u></u>	<u><u>(29,559)</u></u>	<u><u>15,073</u></u>

WIGAN WARRIORS COMMUNITY FOUNDATION**NOTES TO THE AMENDED FINANCIAL STATEMENTS - continued
for the Year Ended 30 November 2022****12. 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 fund	241,999	(271,558)	(29,559)
Restricted funds			
Sky Try Project	66,667	(66,667)	-
Streetgames UK Limited	3,000	(3,000)	-
Inspiring Healthy Lifestyles	22,140	(22,140)	-
National Lottery	5,741	(5,741)	-
Communities Investment Fund	11,384	(11,384)	-
RFL - PDRL/LDRL development	3,800	(3,800)	-
RFL - Youth endowment fund	5,209	(5,209)	-
Wigan Council - Holiday Activity Fund	62,052	(62,052)	-
Power to Change	20,000	(20,000)	-
National lottery - Team Talk	3,253	(3,253)	-
Cheshire Community Fund	2,917	(2,917)	-
GMCVO - Rugby Memories	2,000	(2,000)	-
Peel Trust - Rugby Memories	1,667	(1,667)	-
Hargreaves Foundation - Adult Skills	1,249	(1,249)	-
Wigan Council - Adult Skills	333	(333)	-
Wigan Council - Start Well	300	(300)	-
	<u>211,712</u>	<u>(211,712)</u>	<u>-</u>
TOTAL FUNDS	<u>453,711</u>	<u>(483,270)</u>	<u>(29,559)</u>

13. RELATED PARTY DISCLOSURES

In order to meet the objectives of the charity, a close working relationship has been developed with Wigan Rugby League Club Limited ('Wigan Warriors'). Wigan Warriors provide administrative and IT support and certain other resources as set out in the Service Level Agreement between the two parties.

WIGAN WARRIORS COMMUNITY FOUNDATION
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 30 November 2022

	2022 £	2021 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	19,360	15,919
Other trading activities		
Recycling revenue	3,342	3,612
Charitable activities		
Holiday camps	50,455	47,235
Sports education	110,993	46,792
Gym & Sports Hall Income	5,000	52,322
Sky Try Grant Income	107,822	50,000
Sponsorship / Grants Income	<u>201,828</u>	<u>237,831</u>
	<u>476,098</u>	<u>434,180</u>
Total incoming resources	498,800	453,711
EXPENDITURE		
Charitable activities		
Wages	389,453	259,623
Rent	-	31,800
Telephone	237	1,182
Post, stationery and computer costs	1,555	2,633
Sundries	13,006	5,796
Travel and accommodation	3,419	1,078
Cost of camps	8,612	11,034
Kit costs	23,645	11,944
Education and training costs	251	484
Sponsorship costs	19,911	28,878
Marketing costs	5,829	12,225
Raffle and donation costs	1,045	220
Motor Expenses	23,055	10,597
Bad debts	-	6,005
Management charges	<u>-</u>	<u>92,700</u>
	490,018	476,199
Support costs		
Finance		
Bank charges	851	1,041
Other		
Motor vehicles	293	2,404
Carried forward	293	2,404

This page does not form part of the statutory financial statements

WIGAN WARRIORS COMMUNITY FOUNDATION
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 30 November 2022

	2022 £	2021 £
Other		
Brought forward	293	2,404
Computer equipment	<u>1,649</u>	<u>1,946</u>
	1,942	4,350
Governance costs		
Accountancy and legal fees	<u>1,812</u>	<u>1,680</u>
Total resources expended	<u>494,623</u>	<u>483,270</u>
Net income/(expenditure)	<u><u>4,177</u></u>	<u><u>(29,559)</u></u>

This page does not form part of the statutory financial statements

WIGAN WARRIORS COMMUNITY FOUNDATION

England & Wales - Charity number 1129008

Accounts

REGISTERED COMPANY NUMBER: 06842878 (England and Wales)
REGISTERED CHARITY NUMBER: 1129008

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 NOVEMBER 2021
FOR
WIGAN WARRIORS COMMUNITY FOUNDATION**

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

WIGAN WARRIORS COMMUNITY FOUNDATION

**CONTENTS OF THE FINANCIAL STATEMENTS
for the Year Ended 30 November 2021**

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WIGAN WARRIORS COMMUNITY FOUNDATION (REGISTERED NUMBER: 06842878)**REPORT OF THE TRUSTEES
for the Year Ended 30 November 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 30 November 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).

OBJECTIVES AND ACTIVITIES**Objectives and aims**

The Charity's objectives are:

- (a) to promote community participation in healthy recreation by providing facilities for the playing of rugby league and other sports capable of improving health;
- (b) to provide and assist in providing facilities for sport, recreation and other leisure time occupation of such persons who have need for such facilities by reason of their youth, age, infirmity or disablement, poverty or social and economic circumstances or for the public at large in the interests of social welfare and with the object of improving their conditions of life;
- (c) to advance the education of children and young people through such means as the trustees think fit in accordance with the law of charity; and
- (d) for the general purposes of such charitable bodies or for such other exclusively charitable purpose in each case as the trustees may from time to time decide.

ACHIEVEMENT AND PERFORMANCE**Charitable activities**

Wigan Warriors Community Foundation continues to receive excellent support from Wigan Rugby League Club, its partners and the commitment and expertise of its personnel. During the year to November 2021 the Covid-19 pandemic continued to pose many challenges for the Foundation and staff have worked hard to navigate through uncertain and difficult circumstances and continued to provide a support mechanism to vulnerable community groups. The demand for support from the Foundation has been very high across all areas and it has continued to support those most at need.

Financial performance during 2021 has been challenging for the Foundation. For many years the Foundation had been awarded a grant of up to £100k p.a. as part of the central Sky TV broadcasting deal with Super League to deliver in local primary and secondary schools, but this funding was not renewed in the agreement and subsequently the final funding under this agreement was received in June 2021.

The Foundation has taken steps to secure replacement funding directly from the schools to continue to deliver the equivalent services, but this proved challenging in the second half of 2021 due to the ongoing impact of covid-19. The Trustees are pleased to confirm that during 2022 there has been a much higher take up from local schools and funding received has subsequently surpassed the £100k p.a. previously received from Sky Try.

In addition, the Foundation has partnered more closely with Wigan Council, in particular with the council's Holiday Activity Fund to provide activities and meals for disadvantaged children during the school holidays.

The accounts report an operating loss for the year primarily due to the difficulties faced in replacing the revenue from Sky Try, during Covid-19, whilst maintaining the operating capacity to continue the equivalent delivery. The Foundation continued to utilise support mechanisms from the government and other grant funding during this period. The Foundation continues to deliver programmes across Sport, Wellbeing, Health and Education that support the local community. The continuation of certain funding without any restrictions has enabled the foundation to continue a number of delivery areas effectively. This funding, together with other project based funding has allowed the foundation to continue with its stated aim of delivering Sport, Health & Wellbeing to the local community.

Whilst the loss of the Sky grant funding has proven a very significant challenge for the Foundation, the strong commitment of Trustees, Foundation staff, and Wigan Rugby League Club Limited to adapt their working practices has created a positive on-going ethos and operation overall.

WIGAN WARRIORS COMMUNITY FOUNDATION (REGISTERED NUMBER: 06842878)

**REPORT OF THE TRUSTEES
for the Year Ended 30 November 2021**

FINANCIAL REVIEW

Reserves policy

The charity recorded an operating deficit of £(29,559) (2020 - surplus of £10,996), whilst the reserves of the Community Foundation were £15,073 at 30 November 2021. The Trustees have carefully monitored the position and will continue to take appropriate actions to increase the reserves. The Trustees continue to seek new sources of unrestricted income to increase the reserves to an appropriate level. This is to help provide sufficient funds to cover management, administration and support costs. As the financial budget and funding strategy are developed, the Trustees will set a longer term target for reserves.

In the Trustees' opinion, in order to facilitate the smooth running of the charity's operations, an appropriate level of reserves sufficient to maintain working capital 3-6 months of operating costs is required. The Trustees will continue to try to achieve this level in the next three years, by generating surpluses from trading, wherever possible.

FUTURE PLANS

The stated targets for the Foundation for the future are to continue to target a growth in grant funding for the delivery of specific projects, and to increase the provision of education delivery through the provision of physical education delivery and resources in local schools. Ultimately the Foundation will aim to support more members of the local community across all programme areas delivered.

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 dated 11 March 2009.

Method of appointment or election of new trustees

The management of the company is the responsibility of the trustees/directors who are elected and co-operated under the terms of the Memorandum of Association.

Organisational structure

The trustees meet regularly to manage trust affairs with the day to day operation and management being undertaken and overseen by all of the trustees.

Policies adopted for the induction and training of new trustees

Appropriate training is given to new trustees.

Related parties

In order to meet the objectives of the charity, a close working relationship has been developed with Wigan Rugby League Club Limited ('Wigan Warriors'). Wigan Warriors provide administrative and IT support and certain other resources as set out in the Service Level Agreement between the two parties.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

06842878 (England and Wales)

Registered Charity number

1129008

Registered office

DW Stadium
Loire Drive
Robin Park
Wigan
Lancashire
WN5 0UZ

WIGAN WARRIORS COMMUNITY FOUNDATION (REGISTERED NUMBER: 06842878)

**REPORT OF THE TRUSTEES
for the Year Ended 30 November 2021**

Trustees

G Warburton Director
K J Radlinski M.B.E Director
C Hodgkinson Director
Ms A Lenagan Director

Independent Examiner

John B S Fairhurst BA(Hons) FCA
Independent examiner
Fairhurst
Chartered Accountants
Douglas Bank House
Wigan Lane
Wigan
Lancashire
WN1 2TB

Bankers

Barclays Bank PLC
Victoria House
6 Market Place
Wigan
Lancashire
WN1 1QS

GOING CONCERN

The financial statements have been prepared on a going concern basis due to the continued financial and management support of the related company, Wigan Rugby League Club Limited ('Wigan Warriors'). On this basis, and with the strategic development and business plan forecast for 2021/22, the directors and trustees believe the company has adequate resources in place and consider it appropriate to prepare the accounts on a going concern basis.

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 22 March 2023 | 13:04 GMT and signed on its behalf by:

Goff Warburton
.....
G Warburton - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
WIGAN WARRIORS COMMUNITY FOUNDATION**

Independent examiner's report to the trustees of Wigan Warriors Community Foundation ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 November 2021.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

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

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of Independent examiner which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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

John B S Fairhurst BA(Hons) FCA
Independent examiner
Fairhurst
Chartered Accountants
Douglas Bank House
Wigan Lane
Wigan
Lancashire
WN1 2TB

John Fairhurst

Date: 22 March 2023 | 13:08 GMT
Date:

WIGAN WARRIORS COMMUNITY FOUNDATION**STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 30 November 2021**

	Notes	Unrestricted fund £	Restricted funds £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		15,919	-	15,919	1,079
Charitable activities					
General		222,468	211,712	434,180	332,174
Other trading activities	2	<u>3,612</u>	<u>-</u>	<u>3,612</u>	<u>3,082</u>
Total		<u>241,999</u>	<u>211,712</u>	<u>453,711</u>	<u>336,335</u>
EXPENDITURE ON					
Charitable activities					
General		<u>271,558</u>	<u>211,712</u>	<u>483,270</u>	<u>325,339</u>
NET INCOME/(EXPENDITURE)		(29,559)	-	(29,559)	10,996
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>44,632</u>	<u>-</u>	<u>44,632</u>	<u>33,636</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>15,073</u></u>	<u><u>-</u></u>	<u><u>15,073</u></u>	<u><u>44,632</u></u>

The notes form part of these financial statements

WIGAN WARRIORS COMMUNITY FOUNDATION (REGISTERED NUMBER: 06842878)**STATEMENT OF FINANCIAL POSITION**
30 November 2021

	Notes	2021 £	2020 £
FIXED ASSETS			
Tangible assets	7	4,904	6,009
CURRENT ASSETS			
Debtors	8	175,786	95,848
Prepayments and accrued income		4,435	28,969
Cash at bank and in hand		<u>36,711</u>	<u>20,911</u>
		216,932	145,728
CREDITORS			
Amounts falling due within one year	9	(206,763)	(107,105)
		<u> </u>	<u> </u>
NET CURRENT ASSETS		<u>10,169</u>	<u>38,623</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>15,073</u>	<u>44,632</u>
NET ASSETS/(LIABILITIES)		<u>15,073</u>	<u>44,632</u>
FUNDS	11		
Unrestricted funds		<u>15,073</u>	<u>44,632</u>
TOTAL FUNDS		<u>15,073</u>	<u>44,632</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 November 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 November 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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 ~~22 March 2023~~ 13:04 GMT and were signed on its behalf by:

Geoff Warburton

.....
G Warburton - Trustee

The notes form part of these financial statements

WIGAN WARRIORS COMMUNITY FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS for the Year Ended 30 November 2021

1. ACCOUNTING POLICIES

Basis of preparation

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.

The financial statements have been prepared on a going concern basis due to the continued financial and management support of the related company, Wigan Rugby League Club Limited ('Wigan Warriors'). On this basis, and with the strategic development and business plan forecast to 2021/22, the directors and trustees believe the company has adequate resources in place and consider it appropriate to prepare the accounts on a going concern basis.

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.

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.

Support costs

Support costs are those functions that assist the work of the charity but do not directly relate to charitable activities. Support costs include office costs, finance, insurance, investment management fees and governance costs which support the charity activities.

Tangible fixed assets

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

Branded Equipment	- 25% on cost
Motor vehicles	- 25% on cost
Computer equipment	- 25% on cost

Tangible fixed assets are stated at cost less depreciation and impairment.

Impairment of assets

At each reporting date assets are reviewed to determine whether there is any indication that those assets have suffered an impairment loss. If there is an indication of possible impairment, the recoverable amount of any affected asset is estimated and compared to its carrying amount. If the recoverable amount is lower, the carrying amount of the asset is reduced to its recoverable amount and an impairment loss is recognised immediately in the profit or loss.

If an impairment loss is subsequently reversed, the carrying amount of the asset is increased to the revised estimate of its recoverable amount, but not to exceed the amount that would have been determined had no impairment loss been recognised for the asset in prior periods. A reversal of an impairment loss is recognised immediately in the profit or loss.

Taxation

As a registered charity, the charity is exempt from Income Tax and Capital Gains Tax.

WIGAN WARRIORS COMMUNITY FOUNDATION

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 30 November 2021**

1. ACCOUNTING POLICIES - continued

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 charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Leases

Rentals payable under operating leases are charged to the profit or loss on a straight line basis over the term of the lease. The aggregate benefit of lease incentives are recognised as a reduction to the expense recognised over the lease term on a straight line basis.

Financial instruments

Short term financial assets are measured at transaction price less any impairment. Short term financial liabilities are measured at transaction price.

Financial liabilities that have no stated interest rate and are payable within one year shall be measured at the undiscounted amount due.

Associated undertaking loans payable and receivable are measured at the undiscounted amount due as they are deemed to be repayable on demand.

2. OTHER TRADING ACTIVITIES

	2021	2020
	£	£
Recycling revenue	<u>3,612</u>	<u>3,082</u>

3. NET INCOME/(EXPENDITURE)

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

	2021	2020
	£	£
Depreciation - owned assets	<u>4,349</u>	<u>6,613</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 November 2021 nor for the year ended 30 November 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 November 2021 nor for the year ended 30 November 2020.

WIGAN WARRIORS COMMUNITY FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 30 November 2021

5. STAFF COSTS

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

	2021	2020
Administration	<u>14</u>	<u>13</u>

No employees received emoluments in excess of £60,000.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	1,079	-	1,079
Charitable activities			
General	147,781	184,393	332,174
Other trading activities	<u>3,082</u>	<u>-</u>	<u>3,082</u>
Total	<u>151,942</u>	<u>184,393</u>	<u>336,335</u>
EXPENDITURE ON			
Charitable activities			
General	<u>140,946</u>	<u>184,393</u>	<u>325,339</u>
NET INCOME	10,996	-	10,996
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>33,636</u>	<u>-</u>	<u>33,636</u>
TOTAL FUNDS CARRIED FORWARD	<u>44,632</u>	<u>-</u>	<u>44,632</u>

WIGAN WARRIORS COMMUNITY FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 30 November 2021

7. TANGIBLE FIXED ASSETS

	Branded Equipment £	Motor vehicles £	Computer equipment £	Totals £
COST				
At 1 December 2020	3,513	9,615	18,021	31,149
Additions	-	-	3,244	3,244
Disposals	-	-	(1,722)	(1,722)
At 30 November 2021	<u>3,513</u>	<u>9,615</u>	<u>19,543</u>	<u>32,671</u>
DEPRECIATION				
At 1 December 2020	3,513	6,610	15,017	25,140
Charge for year	-	2,403	1,946	4,349
Eliminated on disposal	-	-	(1,722)	(1,722)
At 30 November 2021	<u>3,513</u>	<u>9,013</u>	<u>15,241</u>	<u>27,767</u>
NET BOOK VALUE				
At 30 November 2021	<u>-</u>	<u>602</u>	<u>4,302</u>	<u>4,904</u>
At 30 November 2020	<u>-</u>	<u>3,005</u>	<u>3,004</u>	<u>6,009</u>

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Trade debtors	50,757	70,738
Amounts owed by associated undertakings	<u>125,029</u>	<u>25,110</u>
	<u>175,786</u>	<u>95,848</u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Trade creditors	19,384	7,941
Amounts owed to associated undertakings	90,349	29,748
Social security and other taxes	7,478	2,510
Other creditors	2,205	-
Accruals and deferred income	<u>87,347</u>	<u>66,906</u>
	<u>206,763</u>	<u>107,105</u>

WIGAN WARRIORS COMMUNITY FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 30 November 2021

10. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted fund £	Restricted funds £	2021 Total funds £	2020 Total funds £
Fixed assets	4,904	-	4,904	6,009
Current assets	216,932	-	216,932	145,728
Current liabilities	(206,763)	-	(206,763)	(107,105)
	<u>15,073</u>	<u>-</u>	<u>15,073</u>	<u>44,632</u>

11. MOVEMENT IN FUNDS

	At 1/12/20 £	Net movement in funds £	At 30/11/21 £
Unrestricted funds			
General fund	44,632	(29,559)	15,073
	<u>44,632</u>	<u>(29,559)</u>	<u>15,073</u>
TOTAL FUNDS	<u>44,632</u>	<u>(29,559)</u>	<u>15,073</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	241,999	(271,558)	(29,559)
Restricted funds			
Sky Try Project	66,667	(66,667)	-
Streetgames UK Limited	3,000	(3,000)	-
Inspiring Healthy Lifestyles	22,140	(22,140)	-
National Lottery	5,741	(5,741)	-
Communities Investment Fund	11,384	(11,384)	-
RFL - PDRL/LDRL development	3,800	(3,800)	-
RFL - Youth endowment fund	5,209	(5,209)	-
Wigan Council - Holiday Activity Fund	62,052	(62,052)	-
Power to Change	20,000	(20,000)	-
National lottery - Team Talk	3,253	(3,253)	-
Cheshire Community Fund	2,917	(2,917)	-
GMCVO - Rugby Memories	2,000	(2,000)	-
Peel Trust - Rugby Memories	1,667	(1,667)	-
Hargreaves Foundation - Adult Skills	1,249	(1,249)	-
Wigan Council - Adult Skills	333	(333)	-
Wigan Council - Start Well	300	(300)	-
	<u>211,712</u>	<u>(211,712)</u>	<u>-</u>
TOTAL FUNDS	<u>453,711</u>	<u>(483,270)</u>	<u>(29,559)</u>

WIGAN WARRIORS COMMUNITY FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 30 November 2021

11. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/12/19 £	Net movement in funds £	At 30/11/20 £
Unrestricted funds			
General fund	33,636	10,996	44,632
TOTAL FUNDS	<u>33,636</u>	<u>10,996</u>	<u>44,632</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	151,942	(140,946)	10,996
Restricted funds			
Sky Try Project	107,822	(107,822)	-
Rugby League Cares	6,226	(6,226)	-
Coalfields Regeneration Trust	4,250	(4,250)	-
Inspiring Healthy Lifestyles	11,070	(11,070)	-
Communities Investment Fund	2,123	(2,123)	-
Wigan MBC - Dance 4 Life	3,735	(3,735)	-
Sport England - Rugby Memories	5,483	(5,483)	-
Age Concern - Rugby Memories	475	(475)	-
Wigan MBC - Youth Intervention Fund	6,000	(6,000)	-
RFL - PDRL/LDRL development	8,625	(8,625)	-
NHS - Resilience and Wellbeing	2,917	(2,917)	-
BBC Children in Need	10,000	(10,000)	-
Lancashire Youth Development	4,500	(4,500)	-
RFL - Youth endowment fund	10,167	(10,167)	-
RFL - 14+ Engagement to play	1,000	(1,000)	-
	184,393	(184,393)	-
TOTAL FUNDS	<u>336,335</u>	<u>(325,339)</u>	<u>10,996</u>

WIGAN WARRIORS COMMUNITY FOUNDATION

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 30 November 2021**

12. RELATED PARTY DISCLOSURES

In order to meet the objectives of the charity, a close working relationship has been developed with Wigan Rugby League Club Limited ('Wigan Warriors'). Wigan Warriors provide administrative and IT support and certain other resources as set out in the Service Level Agreement between the two parties.

WIGAN WARRIORS COMMUNITY FOUNDATION

England & Wales - Charity number 1129008

Accounts

REGISTERED COMPANY NUMBER: 06842878 (England and Wales)
REGISTERED CHARITY NUMBER: 1129008

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 NOVEMBER 2020
FOR
WIGAN WARRIORS COMMUNITY FOUNDATION**

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

WIGAN WARRIORS COMMUNITY FOUNDATION

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for the Year Ended 30 November 2020**

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WIGAN WARRIORS COMMUNITY FOUNDATION

REPORT OF THE TRUSTEES for the Year Ended 30 November 2020

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 30 November 2020. 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Charity's objectives are:

- (a) to promote community participation in healthy recreation by providing facilities for the playing of rugby league and other sports capable of improving health;
- (b) to provide and assist in providing facilities for sport, recreation and other leisure time occupation of such persons who have need for such facilities by reason of their youth, age, infirmity or disablement, poverty or social and economic circumstances or for the public at large in the interests of social welfare and with the object of improving their conditions of life;
- (c) to advance the education of children and young people through such means as the trustees think fit in accordance with the law of charity; and
- (d) for the general purposes of such charitable bodies or for such other exclusively charitable purpose in each case as the trustees may from time to time decide.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Wigan Warriors Community Foundation continues to receive excellent support from Wigan Rugby League Club, its partners and the commitment and expertise of its personnel. The Covid-19 pandemic created many challenges for the Foundation and staff have worked hard to navigate through uncertain and difficult circumstances and continued to provide a support mechanism to vulnerable community groups. The demand for support from the Foundation has been very high across all areas and it has continued to support those most at need.

Financial performance during 2020 has been satisfactory for the Foundation, but has been pervasively impacted by the Covid-19 pandemic. The accounts report a small operating profit, however, turnover has decreased from the previous year due to the pandemic and the ability to deliver a number of programme areas. The Foundation has relied on support mechanisms from the government and other grant funding during this period to continue with a limited delivery model. The Foundation continues to deliver programmes across Sport, Wellbeing, Health and Education that support the local community. The continuation of certain funding without any restrictions has enabled the foundation to continue a number of delivery areas effectively. This funding, together with other project based funding has allowed the foundation to continue with its stated aim of delivering Sport, Health & Wellbeing to the local community.

Despite the challenges of the pandemic, the Foundation has been successful in securing a range of new and additional funding streams during the year, including delivery of a number of new programmes to children and young people to combat school holiday inactivity and hunger alongside funding to evolve support for members of the community with Physical and Learning disabilities. Private sector sponsorship has declined as a direct result of the pandemic as many partners had a significant level of uncertainty about their own business operations beyond 2020.

Whilst the pandemic has proven a very significant challenge for the Foundation, the strong commitment to overcome these challenges alongside the commitment of staff to adapt their working practices has created a positive on-going ethos and operation overall. The Foundation is on a strong road to recovery post the Covid Pandemic and continues to make great strides with its aspirations, objectives and positive trading position into 2021 and beyond.

WIGAN WARRIORS COMMUNITY FOUNDATION

REPORT OF THE TRUSTEES for the Year Ended 30 November 2020

FINANCIAL REVIEW

Reserves policy

The charity recorded an operating surplus of £10,996 (2019 - surplus of £4,967), whilst the reserves of the Community Foundation were £44,632 at 30 November 2020. The Trustees have carefully monitored the position and will continue to take appropriate actions to increase the reserves. The Trustees continue to seek new sources of unrestricted income to increase the reserves to an appropriate level. This is to help provide sufficient funds to cover management, administration and support costs. As the financial budget and funding strategy are developed, the Trustees will set a longer term target for reserves.

In the Trustees' opinion, in order to facilitate the smooth running of the charity's operations, an appropriate level of reserves sufficient to maintain working capital 3-6 months of operating costs is required. The Trustees will continue to try to achieve this level in the next three years, by generating surpluses from trading, wherever possible.

FUTURE PLANS

The stated targets for the Foundation for the future are to continue to target a growth in grant funding for the delivery of specific projects, and to increase the provision of education delivery through the provision of physical education delivery and resources in local schools. Ultimately the Foundation will aim to support more members of the local community across all programme areas delivered.

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 dated 11 March 2009.

Method of appointment or election of new trustees

The management of the company is the responsibility of the trustees/directors who are elected and co-operated under the terms of the Memorandum of Association.

Organisational structure

The trustees meet regularly to manage trust affairs with the day to day operation and management being undertaken and overseen by all of the trustees.

Policies adopted for the induction and training of new trustees

Appropriate training is given to new trustees.

Related parties

In order to meet the objectives of the charity, a close working relationship has been developed with Wigan Rugby League Club Limited ('Wigan Warriors'). Wigan Warriors provide administrative and IT support and certain other resources as set out in the Service Level Agreement between the two parties.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

06842878 (England and Wales)

Registered Charity number

1129008

Registered office

DW Stadium
Loire Drive
Robin Park
Wigan
Lancashire
WN5 0UZ

WIGAN WARRIORS COMMUNITY FOUNDATION

**REPORT OF THE TRUSTEES
for the Year Ended 30 November 2020**

Trustees

G Warburton Director
K J Radlinski M.B.E Director
C Hodgkinson Director
Ms A Lenagan Director

Independent Examiner

John B S Fairhurst BA(Hons) FCA
Independent examiner
Fairhurst
Chartered Accountants
Douglas Bank House
Wigan Lane
Wigan
Lancashire
WN1 2TB

Bankers

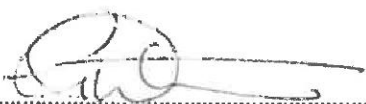
Barclays Bank PLC
Victoria House
6 Market Place
Wigan
Lancashire
WN1 1QS

GOING CONCERN

The financial statements have been prepared on a going concern basis due to the continued financial and management support of the related company, Wigan Rugby League Club Limited ('Wigan Warriors'). On this basis, and with the strategic development and business plan forecast for 2020/21, the directors and trustees believe the company has adequate resources in place and consider it appropriate to prepare the accounts on a going concern basis.

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 08/11/2021..... and signed on its behalf by:



G Warburton - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
WIGAN WARRIORS COMMUNITY FOUNDATION**

Independent examiner's report to the trustees of Wigan Warriors Community Foundation ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 November 2020.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

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

Independent examiner's statement

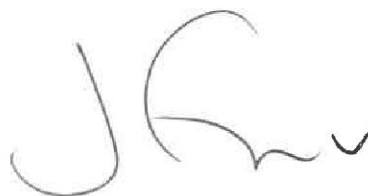
Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of Independent examiner which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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

John B S Fairhurst BA(Hons) FCA
Independent examiner
Fairhurst
Chartered Accountants
Douglas Bank House
Wigan Lane
Wigan
Lancashire
WN1 2TB



Date: 19/11/21

WIGAN WARRIORS COMMUNITY FOUNDATION

**STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 30 November 2020**

	Notes	Unrestricted fund £	Restricted funds £	2020 Total funds £	2019 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		1,079	-	1,079	1,976
Charitable activities					
General		147,781	184,393	332,174	383,123
Other trading activities	2	<u>3,082</u>	<u>-</u>	<u>3,082</u>	<u>2,404</u>
Total		151,942	184,393	336,335	387,503
EXPENDITURE ON					
Charitable activities					
General		<u>140,946</u>	<u>184,393</u>	<u>325,339</u>	<u>382,536</u>
NET INCOME		10,996	-	10,996	4,967
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>33,636</u>	<u>-</u>	<u>33,636</u>	<u>28,669</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>44,632</u></u>	<u><u>-</u></u>	<u><u>44,632</u></u>	<u><u>33,636</u></u>

The notes form part of these financial statements

WIGAN WARRIORS COMMUNITY FOUNDATION

STATEMENT OF FINANCIAL POSITION
30 November 2020

	Notes	2020 £	2019 £
FIXED ASSETS			
Tangible assets	7	6,009	11,318
CURRENT ASSETS			
Debtors	8	95,848	80,493
Prepayments and accrued income		28,969	30,444
Cash at bank and in hand		<u>20,911</u>	<u>43,425</u>
		145,728	154,362
CREDITORS			
Amounts falling due within one year	9	(107,105)	(132,044)
NET CURRENT ASSETS		<u>38,623</u>	<u>22,318</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		44,632	33,636
NET ASSETS/(LIABILITIES)		<u>44,632</u>	<u>33,636</u>
FUNDS	11		
Unrestricted funds		<u>44,632</u>	<u>33,636</u>
TOTAL FUNDS		<u>44,632</u>	<u>33,636</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 November 2020.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 November 2020 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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 08/11/2021 and were signed on its behalf by:


G Warburton - Trustee

The notes form part of these financial statements

WIGAN WARRIORS COMMUNITY FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS for the Year Ended 30 November 2020

1. ACCOUNTING POLICIES

Basis of preparation

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.

The financial statements have been prepared on a going concern basis due to the continued financial and management support of the related company, Wigan Rugby League Club Limited ('Wigan Warriors'). On this basis, and with the strategic development and business plan forecast to 2020/21, the directors and trustees believe the company has adequate resources in place and consider it appropriate to prepare the accounts on a going concern basis.

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.

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.

Support costs

Support costs are those functions that assist the work of the charity but do not directly relate to charitable activities. Support costs include office costs, finance, insurance, investment management fees and governance costs which support the charity activities.

Tangible fixed assets

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

Branded Equipment	- 25% on cost
Motor vehicles	- 25% on cost
Computer equipment	- 25% on cost

Tangible fixed assets are stated at cost less depreciation and impairment.

Impairment of assets

At each reporting date assets are reviewed to determine whether there is any indication that those assets have suffered an impairment loss. If there is an indication of possible impairment, the recoverable amount of any affected asset is estimated and compared to its carrying amount. If the recoverable amount is lower, the carrying amount of the asset is reduced to its recoverable amount and an impairment loss is recognised immediately in the profit or loss.

If an impairment loss is subsequently reversed, the carrying amount of the asset is increased to the revised estimate of its recoverable amount, but not to exceed the amount that would have been determined had no impairment loss been recognised for the asset in prior periods. A reversal of an impairment loss is recognised immediately in the profit or loss.

Taxation

As a registered charity, the charity is exempt from Income Tax and Capital Gains Tax.

WIGAN WARRIORS COMMUNITY FOUNDATION

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 30 November 2020**

1. ACCOUNTING POLICIES - continued

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 charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Leases

Rentals payable under operating leases are charged to the profit or loss on a straight line basis over the term of the lease. The aggregate benefit of lease incentives are recognised as a reduction to the expense recognised over the lease term on a straight line basis.

Financial instruments

Short term financial assets are measured at transaction price less any impairment. Short term financial liabilities are measured at transaction price.

Financial liabilities that have no stated interest rate and are payable within one year shall be measured at the undiscounted amount due.

Associated undertaking loans payable and receivable are measured at the undiscounted amount due as they are deemed to be repayable on demand.

2. OTHER TRADING ACTIVITIES

	2020	2019
	£	£
Recycling revenue	<u>3,082</u>	<u>2,404</u>

3. NET INCOME/(EXPENDITURE)

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

	2020	2019
	£	£
Depreciation - owned assets	<u>6,613</u>	<u>4,246</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 November 2020 nor for the year ended 30 November 2019.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 November 2020 nor for the year ended 30 November 2019.

WIGAN WARRIORS COMMUNITY FOUNDATION

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 30 November 2020**

5. STAFF COSTS

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

	2020	2019
Administration	<u>13</u>	<u>16</u>

No employees received emoluments in excess of £60,000.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	1,976	-	1,976
Charitable activities			
General	146,496	236,627	383,123
Other trading activities	<u>2,404</u>	<u>-</u>	<u>2,404</u>
Total	150,876	236,627	387,503
EXPENDITURE ON			
Charitable activities			
General	145,909	236,627	382,536
NET INCOME	4,967	-	4,967
RECONCILIATION OF FUNDS			
Total funds brought forward	28,669	-	28,669
TOTAL FUNDS CARRIED FORWARD	<u>33,636</u>	<u>-</u>	<u>33,636</u>

WIGAN WARRIORS COMMUNITY FOUNDATION

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 30 November 2020**

7. TANGIBLE FIXED ASSETS

	Branded Equipment £	Motor vehicles £	Computer equipment £	Totals £
COST				
At 1 December 2019	3,513	9,615	16,717	29,845
Additions	<u>-</u>	<u>-</u>	<u>1,304</u>	<u>1,304</u>
At 30 November 2020	<u>3,513</u>	<u>9,615</u>	<u>18,021</u>	<u>31,149</u>
DEPRECIATION				
At 1 December 2019	3,513	3,207	11,807	18,527
Charge for year	<u>-</u>	<u>3,403</u>	<u>3,210</u>	<u>6,613</u>
At 30 November 2020	<u>3,513</u>	<u>6,610</u>	<u>15,017</u>	<u>25,140</u>
NET BOOK VALUE				
At 30 November 2020	<u>-</u>	<u>3,005</u>	<u>3,004</u>	<u>6,009</u>
At 30 November 2019	<u>-</u>	<u>6,408</u>	<u>4,910</u>	<u>11,318</u>

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020 £	2019 £
Trade debtors	70,738	54,356
Amounts owed by associated undertakings	<u>25,110</u>	<u>26,137</u>
	<u>95,848</u>	<u>80,493</u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020 £	2019 £
Trade creditors	7,941	16,777
Amounts owed to associated undertakings	29,748	35,775
Social security and other taxes	2,510	4,540
Accruals and deferred income	<u>66,906</u>	<u>74,952</u>
	<u>107,105</u>	<u>132,044</u>

10. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted fund £	Restricted funds £	2020 Total funds £	2019 Total funds £
Fixed assets	6,009	-	6,009	11,318
Current assets	145,728	-	145,728	154,362
Current liabilities	<u>(107,105)</u>	<u>-</u>	<u>(107,105)</u>	<u>(132,044)</u>
	<u>44,632</u>	<u>-</u>	<u>44,632</u>	<u>33,636</u>

WIGAN WARRIORS COMMUNITY FOUNDATION

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 30 November 2020**

11. MOVEMENT IN FUNDS

	At 1/12/19 £	Net movement in funds £	At 30/11/20 £
Unrestricted funds			
General fund	33,636	10,996	44,632
TOTAL FUNDS	<u>33,636</u>	<u>10,996</u>	<u>44,632</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	151,942	(140,946)	10,996
Restricted funds			
Sky Try Project	107,822	(107,822)	-
Rugby League Cares	6,226	(6,226)	-
Coalfields Regeneration Trust	4,250	(4,250)	-
Inspiring Healthy Lifestyles	11,070	(11,070)	-
Communities Investment Fund	2,123	(2,123)	-
Wigan MBC - Dance 4 Life	3,735	(3,735)	-
Sport England - Rugby Memories	5,483	(5,483)	-
Age Concern - Rugby Memories	475	(475)	-
Wigan MBC - Youth Intervention Fund	6,000	(6,000)	-
RFL - PDRL/LDRL development	8,625	(8,625)	-
NHS - Resilience and Wellbeing	2,917	(2,917)	-
BBC Children in Need	10,000	(10,000)	-
Lancashire Youth Development	4,500	(4,500)	-
RFL - Youth endowment fund	10,167	(10,167)	-
RFL - 14+ Engagement to play	1,000	(1,000)	-
	<u>184,393</u>	<u>(184,393)</u>	<u>-</u>
TOTAL FUNDS	<u>336,335</u>	<u>(325,339)</u>	<u>10,996</u>

Comparatives for movement in funds

	At 1/12/18 £	Net movement in funds £	At 30/11/19 £
Unrestricted funds			
General fund	28,669	4,967	33,636
TOTAL FUNDS	<u>28,669</u>	<u>4,967</u>	<u>33,636</u>

WIGAN WARRIORS COMMUNITY FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS - continued for the Year Ended 30 November 2020

11. 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 fund	150,876	(145,909)	4,967
Restricted funds			
Sky Try Project	100,000	(100,000)	-
Rugby League Cares	15,815	(15,815)	-
Adactus Housing	1,063	(1,063)	-
Coalfields Regeneration Trust	4,250	(4,250)	-
Peoples Postcode Lottery	867	(867)	-
Inspiring Healthy Lifestyles	24,463	(24,463)	-
Covenant Fund Seafarers	4,667	(4,667)	-
Communities Investment Fund	1,333	(1,333)	-
Energy Redress Scheme	28,433	(28,433)	-
Wigan MBC - Dance 4 Life	20,145	(20,145)	-
Sport England - Rugby Memories	8,917	(8,917)	-
Age Concern - Rugby Memories	8,361	(8,361)	-
Wigan MBC - Youth Intervention Fund	7,063	(7,063)	-
RFL - PDRL/LDRL development	6,000	(6,000)	-
NHS - Resilience and Wellbeing	2,083	(2,083)	-
BBC Children in Need	1,667	(1,667)	-
Lancashire Youth Development	1,500	(1,500)	-
	<u>236,627</u>	<u>(236,627)</u>	<u>-</u>
TOTAL FUNDS	<u>387,503</u>	<u>(382,536)</u>	<u>4,967</u>

12. RELATED PARTY DISCLOSURES

In order to meet the objectives of the charity, a close working relationship has been developed with Wigan Rugby League Club Limited ('Wigan Warriors'). Wigan Warriors provide administrative and IT support and certain other resources as set out in the Service Level Agreement between the two parties.

WIGAN WARRIORS COMMUNITY FOUNDATION
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 30 November 2020

	2020 £	2019 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	1,079	1,976
Other trading activities		
Recycling revenue	3,082	2,404
Charitable activities		
Holiday camps	9,334	30,893
Stadium tours	375	850
Event income	1,723	23,134
Sundry income	-	4,155
Auction and raffle income	4,714	7,278
Sports education	18,460	52,493
Gym & Sports Hall Income - Central Park	182	2,008
Sky Try Grant Income	100,000	100,000
Apprentice Scheme Income	-	220
Sponsorship / Grants Income	<u>197,386</u>	<u>162,092</u>
	<u>332,174</u>	<u>383,123</u>
Total incoming resources	336,335	387,503
EXPENDITURE		
Charitable activities		
Wages	211,133	252,827
Rent	26,550	10,773
Telephone	2,235	2,163
Post, stationery and computer costs	1,889	1,784
Sundries	2,210	2,786
Travel and accommodation	3,693	11,640
Cost of camps	1,852	7,461
Kit costs	2,079	4,498
Education and training costs	498	5,201
Sponsorship costs	11,447	23,035
Marketing costs	3,270	5,185
Raffle and donation costs	560	23
Event costs	1,495	13,861
Clothing Costs	-	532
Motor Expenses	3,339	2,912
Management charges	<u>40,553</u>	<u>24,000</u>
	312,803	368,681
Support costs		
Finance		
Bank charges	1,543	1,584

This page does not form part of the statutory financial statements

WIGAN WARRIORS COMMUNITY FOUNDATION

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 30 November 2020**

	2020 £	2019 £
Finance		
Other		
Branded equipment	-	47
Motor vehicles	3,403	1,404
Computer equipment	<u>3,210</u>	<u>2,795</u>
	6,613	4,246
 Governance costs		
Accountancy and legal fees	<u>4,380</u>	<u>8,025</u>
 Total resources expended	<u>325,339</u>	<u>382,536</u>
 Net income	<u>10,996</u>	<u>4,967</u>

This page does not form part of the statutory financial statements