

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

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><u>11,769</u></u>	<u><u>19,250</u></u>
FUNDS	11		
Unrestricted funds		<u>11,769</u>	<u>19,250</u>
TOTAL FUNDS		<u><u>11,769</u></u>	<u><u>19,250</u></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
	<hr/>	<hr/>	<hr/>
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)	-
	<hr/>	<hr/>	<hr/>
	191,503	(191,503)	-
	<hr/>	<hr/>	<hr/>
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
	<hr/>	<hr/>	<hr/>
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.