

WIGAN BOYS AND GIRLS CLUB

England & Wales · Charity number 1134451

Details

Other names	Wigan Youth Zone
Status	Registered
Legal form	Charitable company
Company number	06944425
Registered	2010-02-23
Register	View on the Charity Commission register

Contact

Address	Wigan Youth Zone Parsons Walk Wigan WN1 1RU
Phone	01942 612061
Email	info@wiganyouthzone.org
Website	www.wiganyouthzone.org

Activities

Objects: TO HELP AND EDUCATE CHILDREN AND YOUNG PEOPLE RESIDENT IN THE NORTH WEST OF ENGLAND THROUGH THEIR LEISURE TIME ACTIVITIES BY PROMOTING THEIR FULL PHYSICAL AND SPIRITUAL POTENTIAL IN ORDER THAT THEY MAY ROW TO FULL MATURITY AS INDIVIDUALS AND MEMBERS OF SOCIETY AND THAT THEIR CONDITIONS OF LIFE MAY IMPROVE

Activities: Our aim is to work with young people between the ages of 8 to 19 and up to 25 for young people with additional needs, with particular emphasis on young people from disadvantaged circumstances. We are a seven night per week youth provision, offering a universal service as well as a targeted offer for young people using various mediums of sport, arts and one-to-one activities all in the same venue.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Other Charitable Activities
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, Disability, Arts/culture/heritage/science, Amateur Sport, Economic/community Development/employment, Recreation
- **Who:** Children/young People, People With Disabilities

Geography

- **Area of benefit:** NORTH WEST OF ENGLAND
- Wigan

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£2,190,861	£2,295,969	£8,736,648	90
2024-03-31	£1,760,600	£1,998,956	£8,841,756	79
2023-03-31	£1,522,889	£2,114,565	£9,355,011	85
2022-03-31	£1,478,396	£1,864,390	£9,948,321	83
2021-03-31	£2,435,985	£1,538,019	£10,059,554	77

Trustees

Name	Role	Appointed
Gary Speakman	Chair	2019-07-09
Charlotte Beck		2019-08-21
Debbie Miller		2025-07-28
Gillian Susan Diggles		2019-04-01
Jacqueline Salt		2019-04-01
Laura Jean Flynn		2024-03-30
Lisa Marie McAllister		2019-04-01
Michael Robert Hilton		2025-02-24
Nigel Thomas Finch		2019-05-02
Paul Graham Farrington		2019-08-21
Steven James McCormack		2025-02-06
Stuart John Entwistle		2025-01-06

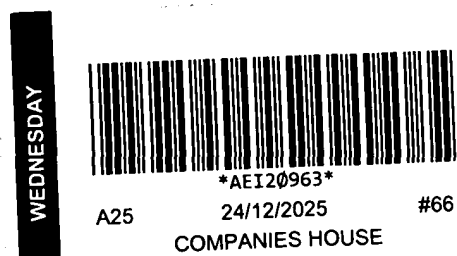
WIGAN BOYS AND GIRLS CLUB

England & Wales - Charity number 1134451

Accounts

REGISTERED COMPANY NUMBER: 06944425 (England and Wales)
REGISTERED CHARITY NUMBER: 1134451

**REPORT OF THE TRUSTEES AND
CONSOLIDATED AUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025
FOR
WIGAN BOYS & GIRLS CLUB**



Fairhurst Audit Services Ltd
Statutory Auditor
Chartered Accountants
Douglas Bank House
Wigan Lane
Wigan
Lancashire
WN1 2TB

WIGAN BOYS & GIRLS CLUB

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for the Year Ended 31 March 2025**

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WIGAN BOYS & GIRLS CLUB

REPORT OF THE TRUSTEES for the Year Ended 31 March 2025

The trustees of the charity, who are also directors of the Company for the purposes of the Companies Act 2006, present their annual report and consolidated financial statements of Wigan Boys and Girls Club for the year ended 31 March 2025. The trustees confirm that the annual report and financial statements of the Company and its subsidiary comply with the current statutory requirements, the requirements of the Company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

06944425 (England and Wales)

Registered Charity number

1134451

Registered office

Wigan Youth Zone
Parsons Walk
Wigan
Lancashire
WN1 1RU

Trustees

G Speakman - Chairman
N T Finch – Deputy Chairman
G S Foster
L M McAllister
J Salt
P G Farrington
C Beck
J P Chadwick (resigned 02/12/2024)
C Havers (resigned 22/04/2025)
L Flynn
S J Entwistle (appointed 06/01/2025)
S J McCormack (appointed 31/01/2025)
M R Hilton (appointed 24/02/2025)

Auditors

Fairhurst Audit Services Ltd
Statutory Auditor
Chartered Accountants
Douglas Bank House
Wigan Lane
Wigan
Lancashire
WN1 2TB

Bankers

Barclays Bank PLC
Wigan Branch
Market Place
Wigan
Lancashire
WN1 1QS

Senior Management Team

Anthony Ashworth-Steen - CEO
Sikander Ali – Head of Operations
Lynsey Heyes - Head of Fundraising
Lisa Potter – Head of People
Nicola Varley – Head of Youth Work

WIGAN BOYS & GIRLS CLUB

REPORT OF THE TRUSTEES for the Year Ended 31 March 2025

OBJECTIVES AND ACTIVITIES

Our Vision

Inspire and empower the next generation to reach their full potential.

Our Values

Community

Aspiration

Belonging

Respect

Inclusivity

Teamwork

Objectives

The trustees have referred to the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and are confident that the charity meets the public benefit requirements. Wigan Boys and Girls Club (Wigan Youth Zone), the largest of its kind in the UK, is one of the leading providers of youth services in the Wigan Borough. The provision of high-quality services for young people (aged 8-19, up to 25 with SEND) responds to a clear, ongoing demand from young people, parents and wider communities for positive places for young people to engage with. Although providing a service to all young people, Wigan Youth Zone will encourage attendance and participation by young members of disadvantaged communities who will be able to enjoy affordable access to all the opportunities that the charity provides. Membership of Wigan Youth Zone is proved to have a positive impact on a range of measures including (but not limited to); improved confidence, reduced isolation, improved health, improving life skills and chances and increased aspirations to play a positive role in society.

Aims

Provide quality youth provision in a safe environment in which young people can take part in a wide range of sports, arts and music activities in which they can develop their personal and social skills and qualities needed for learning, work and the transition to adulthood.

Raise young people's aspirations, build their confidence and resilience and provide them with information that will assist them in making the right lifestyle choices - particularly in relation to substance misuse and involvement in crime and anti-social behaviour.

Improve young people's physical and emotional health and wellbeing.

Make a significant impact on our local community through improved community cohesion. Provide a real 'community' asset which promotes and facilitates close partnership working.

Give every young person a chance to succeed by providing employment, apprenticeships, education and training skills and opportunities for all abilities.

We regularly review our work to ensure we are meeting our aims.

WIGAN BOYS & GIRLS CLUB

REPORT OF THE TRUSTEES for the Year Ended 31 March 2025

STRATEGIC REPORT

A message from the Trustee Board

In 2024 our charity set out an ambitious three-year strategy to respond to the needs of young people across our community - this was developed in conjunction with Youth Zone members, team members, Trustees, partner organisations and stakeholders.

At the time, the experiences of young people had been shaped in preceding years by a global pandemic, global uncertainty and a cost-of-living crisis – all of which still impact lives of young people in one or more ways, with mental health challenges, increased isolation, decreased confidence and reduced hope for the future still ever present.

Through the phenomenal power of youth work we aimed to provide vital spaces for young people to be inspired and empowered to reach their full potential, therefore our strategy aimed to sustain and, where possible, strengthen these services for our young people.

It is with great pride that we can reflect on the first year of delivery against our strategy, having met our three key strategic priorities: *Empowering Tomorrow, Elevating Engagement and Securing Sustainability*.

Empowering Tomorrow (For thousands of young people to continue to enjoy and benefit from Wigan Youth Zone's offer)

We achieved all our targets as we remained available for young people 7-days a week, reaching over 5,000 young people (2230 new members, up 23%) and facilitating over 1,200 visits to our essential services every week. Additionally, we reached more young people more often than we did in the previous year, which was another of our objectives – as was the enhanced support for the SEND community which saw a 12% increase in members.

Of our membership base, c43% came from the most deprived parts of the borough and we supported those that needed it with free memberships (1,200, up 165%), attendance (29,000, up 37%) and meals (15,000).

Last year we reported about the expansion of our youth work provision in Leigh, which we are delighted has continued over the course of the year – we have also joined an alliance delivering programmes for young people in Worsley Hall. In total, we facilitated 54,390 visits to our services in Wigan, 4,542 in Leigh, 1,331 in Worsley Hall and we engaged young people on the streets, parks estates and shopping centres a total of 1,695 times.

Elevating Engagement (Promote the power of first-class youth work to all current and future stakeholders)

It was our ambition to increase our communication channels across all stakeholders – from young people and their families to our team members and funders – which we achieved over the course of the year. Additionally, we continued our partnership working and are proud to have worked with 150 different partners this year.

Internally, we gave our team members opportunities to apply for roles before openly recruiting (81% of the time), emphasising the importance we place on growing our own – this was also demonstrated by investing over 3,000 hours into training and development. We are very encouraged that over 80% of our team members reported they were happy in their roles.

Securing Sustainability (To unlock new funding streams to sustain and grow critical services)

The charitable sector continues to face the relentless competing demands of increased demand for services, and the associated increasing costs, twinned with a competitive fundraising climate. This reality will be no surprise to anyone reading this report who is involved with a charity, but this context is helpful to understand the pressures that Wigan Youth Zone have continued to experience over the past year whilst aiming to maintain services at an annual cost of £2m.

Given this context, we are delighted to report that the charity organically grew income by 30% from £1.58m in 23/24 to £2.04m in 24/25 - £109k better than budget. This represented an overall deficit of -£60k including ~£94.6k of depreciation – a small cash surplus, which is the sustainable position the Executive and Trustee team have been aiming towards for several years.

WIGAN BOYS & GIRLS CLUB

REPORT OF THE TRUSTEES for the Year Ended 31 March 2025

STRATEGIC REPORT – continued

The trading company finished with a deficit of -£45k, which was -£40k worse than budget – however, by means of context, the Trading company made a £52k donation to the charity which was possible due to strong performance in the preceding year.

Given such a positive year financially, the Trustees are encouraged with the momentum which needs to keep pace in order to meet the continued rising costs of the charity – not least, an expected increase of £170k because of the National Living Wage and National Insurance increases. The Trustees also note that that whilst there was strong performance against income, the sources varied from budget which will need to be addressed over the coming year.

The outcomes across the three strategic priorities - *Empowering Tomorrow, Elevating Engagement and Securing Sustainability* - are significant as they show a continued demand for our services and a desire from the community to meet the funding requirements of delivering these, for the first time in several years, which is an incredible achievement. We also know that the positive outcomes delivered have a tangible financial benefit to our community, with every £1 invested in our charity yielding £15 in social value – that's almost £29m in the last year alone.

Outlook

Looking forward, our aspiration is to maintain the levels of service from the past year and to achieve similar outcomes for young people – this would be a significant achievement given the significant increase to our cost base, as noted above.

Our aspirations are as follows:

Empowering Tomorrow

- WYZ services to remain operational 7 days a week
- 80% of services to be accessible by all young people in our age demographic (8-19, up to 25 with additional needs)
- Engage with 5,000 members
- Facilitate an average of 1,200 visits a week
- 350 young people to attend at least ten times in 90-days
- Percentage of members with SEND to be a minimum of 15%
- Wellbeing surveys to show 80% of members have made progress as a result of attendance at WYZ
- Capital expenditure plan to be executed
- External funding to be focussed towards key areas of need for young people

Elevating Engagement

- Impact to be regularly monitored and communicated
- 80% of vacancies to be advertised to WYZ team members only, before openly sourcing
- 1800 hours to be spent on training and development
- Volunteer hours to total over 8,000
- Turnover of team (FTE 0.8 or above) to be lower than 20%
- 80%+ team members to be happy in their roles

Securing Sustainability

- Sustain the level between income and expenditure by unlocking a new stream of income, or finding a saving

As in previous years, each of these success measures will be monitored by the Board thoroughly, throughout the year, to ensure that we are working towards the accomplishment of each. To support the Operational Team, two new Trustee portfolios have recently been added – a Youth Work Trustee and a Governance and Finance Trustee.

I am really looking forward to working with the Operational and Trustee team to meet all our success measures to continue to offer our life-changing services to the young people of our borough, as we enter our thirteenth year of inspiring and empowering the next generation to reach their full potential.

WIGAN BOYS & GIRLS CLUB

**REPORT OF THE TRUSTEES
for the Year Ended 31 March 2025**

STRATEGIC REPORT – continued

It is our hope that reading this report cements your view that Wigan Youth Zone stands as a crucial community asset, and a living legacy for generations of our Borough's young people. Because that's precisely what we are trying to achieve.

Thank you for the vital role you are playing in making this a reality.

Gary Speakman, Chair

WIGAN BOYS & GIRLS CLUB

REPORT OF THE TRUSTEES for the Year Ended 31 March 2025

STRATEGIC REPORT – continued

Financial review

The Charity and trading subsidiary have adopted a strong budgeting framework and performance against it is monitored monthly by the Finance Committee (comprising of four members of the operational team and three trustees) and the wider Youth Zone board. All departments are allocated a budget for the year and there are different mechanisms in place to ensure that these cannot be exceeded without prior approval.

	2024/25		
	Budget	Actual	Variance
INCOME			
Trust & Grant Income	774,043	933,178	159,135
Local Authority	425,000	425,002	2
Assumed Total Patronage Income	457,155	329,763	-127,392
Fundraising Events	80,000	78,204	-1,796
Community Supporters	60,000	58,125	-1,875
Room Hire and other sundry Income	50,000	121,051	71,051
Income from Young People	76,013	62,022	-13,991
Gift Aid Reclaim	8,000	11,515	3,515
Total bank interest	20,000	20,502	502
TOTAL INCOME	1,950,211	2,039,362	89,151

The table (left) provides an overview of the main income and expenditure streams and the performance of the charity to budget over the course of the year. The main analysis of these figures are as follows:

Charity Income

Grants and Trusts – continues to be an excellent source of support with 46% of all income derived from this source – up from 40% in 2023/24 and from just 14% in 19/20. The increased resource we have put into this area over the past two years has been well rewarded.

Patronage Income – it was a challenging year for patronage income, due to the fundraising team being reduced and the time it took to bring in new team members and bring them up to speed. We are expecting 2025/26 to yield better results.

	2024/25		
	Budget	Actual	Variance
EXPENDITURE			
Salaries	1,444,031	1,485,074	41,043
Other Staffing Costs	16,800	18,359	1,559
Premises Costs	174,162	181,559	7,397
Management Costs	113,017	113,188	171
Delivery Costs	147,110	183,264	36,154
Fundraising Costs	45,000	26,455	-18,545
Depreciation on Assets	102,000	94,597	-7,403
Adjustment for Unrealised Gain/ (Loss) on Investments	-10,778	-3,351	7,427
TOTAL EXPENDITURE	2,031,342	2,099,148	67,803

TOTAL SURPLUS/DEFICIT	-81,131	-59,784	21,347
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Room Hire and Sundry Income – over the course of the year we generated close to £70k in building rental (c£30k more than budget) and we were able to make a £52k donation from the Trading Company to the Charity.

Income from Young People – grant funding was secured to give free memberships and entries at various points during the year, which is why there is a negative variance in this income stream.

Charity Expenditure

The two main negative variances to budget were salaries and delivery costs – largely due to wages increasing ~9.8% due to the inflation/cost of living pressures. Additionally, grant funding meant we started new projects which meant more staff and delivery costs – but these were fully covered by the income secured.

Summary

The charity has run a deficit over the past few years, which was a planned decision by Trustees to ensure that the services for young people were not reduced while the charity moved towards a more sustainable position – a bold decision at the time. In 22/23 the deficit was -£593k, which reduced to -£261k in 23/24 – in 2024/25 this figure reduced to -£60k which, excluding depreciation, is a small cash surplus.

The Trading Company made a -£45k loss against a budgeted loss of -£11k, but this was after making a £52k donation to the charity as opposed to a budgeted donation of £10k due to strong performance in the previous year.

The Group (Charity and Trading) has £2.101m cash, in the bank or in investments, and has few trade debtors or creditors.

**WIGAN BOYS & GIRLS CLUB
REPORT OF THE TRUSTEES
for the Year Ended 31 March 2025**

STRATEGIC REPORT – continued

Principal funding sources

Grants and Trusts continues to be the principal source of income for the charity, and we are very grateful to all organisations who have supported our work over the past year. Multi-year funding commitments particularly help with the sustainability of our work and therefore we would like to thank; ARIS, BP, Burberry, Cadent, Calisen, Charles Hayward Foundation, DWP, Eric Wright Charitable Fund, FiredUp4, HAF, Jigsaw Foundation, OnSide, Procure Plus, The Gabriel Trust, The National Lottery Community Fund (Million Hours Fund), The OnSide Foundation, The Prudence Trust, UFC, UK Youth, WEA (GMCA Community Grants), Wigan Athletic Community Trust (GM Violence Reduction Unit), Wigan Council and Youth Music.

The charity currently receives core annual funding from the Local Authority, which provides a significant contribution to the charity's unrestricted income – the Youth Zone is very grateful for the ongoing partnership. In January 2024, Wigan Council committed to a new three-year funding agreement of £425k p/a – with an option to extend the agreement by a further year.

Annually, patrons of Wigan Youth Zone (both individuals and businesses) support the ongoing running of the Youth Zone costs by providing unrestricted funds at all levels on a voluntary basis. This Patronage programme, along with an annual fundraising events calendar and community engagement campaign, is a valuable source of unrestricted income.

The charity is registered with the Fundraising Regulator, and all staff are monitored through supervision to ensure that they are acting in a manner befitting a reputable charity. We have received no complaints about our conduct or fundraising efforts over the past year.

Investment policy and objectives

There are no restrictions on the Charity's power to invest. The investment strategy is set by the Trustees and takes account of the objectives of the Charity. Certain funds introduced by the Trustees/founder patrons are designated as restricted, as they have been applied to capital projects, including the costs of building and fitting out Wigan Youth Zone and The Venue.

Wigan Youth Zone made an investment of £250k into the TM New Court Fund, managed by Thesis Unit Trust Management Limited, in 2021. The fund is med-low risk, and the investment is liquid. The current valuation (to 31/03/25) is £284,854.

A decision was taken by the Trustees to move money out of the Charity and Trading bank accounts and deposit it onto the Flagstone platform to generate greater sums of interest than was being received. Between January '25 and year-end, £1.296m was deposited and it is invested in products ranging from instant access to two-year fixed term.

Reserves policy

The Board of Trustees has established a reserves policy, in compliance with the Charity Commission guidelines, which it reviews annually – both the sum it wishes to hold in reserves in the unrestricted budget and the basis for that figure. In reviewing the potential costs that could arise should a significant reduction in income occur, the Trustees have determined that 'free' (unrestricted) reserves should be maintained at a minimum of 6 months budgeted unrestricted expenditure, which in 2024/25 amounted to £0.919m (£0.810m in 2023/24), and a maximum of 12 months.

As of 31 March 2025, unrestricted reserves for the Group stood at £1.934m. Of this, £400k is designated for future property repairs leaving £1.534m free reserves which is approximately 10 months of unrestricted expenditure cover based on the 2025/6 budget.

WIGAN BOYS & GIRLS CLUB

REPORT OF THE TRUSTEES for the Year Ended 31 March 2025

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 25 June 2009.

All Trustees give their time voluntarily and receive no benefits from the charity.

Organisational structure

The Trustees are entitled to hold office on a three-year rolling basis, in line with good governance, unless their office is terminated in accordance with the Articles of Association. Future Trustees must be appointed by resolution of the Trustees. In accordance with the Articles of Association the Trustees can hold meetings at any time – at present, Board meetings are bi-monthly.

The Trustees have appointed a suitably qualified senior management team to manage the operational activities of the charity.

The CEO is responsible for ensuring that the charity delivers the services specified and that key performance indicators are met. The Head of Operations and Head of Youth Work have responsibility for the day-to-day operational management of the charity, individual supervision of the staff team and ensuring that the team continue to develop their skills and working practices in line with good practice. The Head of People ensures that all policies and procedures are in place and relevant. The Head of Fundraising is responsible for the income generation of the charity.

The remuneration policy for the staff is agreed by the Remuneration and Benefits Committee which meets annually. The committee has agreed that it is the aspiration, depending on affordability, for all staff wages to follow Consumer Price Index meaning that all increases will be in line with this % (using February's figure) as standard. Over and above this, wage increases will also be considered for team members that have fallen out of benchmark or have performed exceptionally well.

Risk management

The Trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The Trustees have completed a risk register which lists the major risks the charity is exposed and the systems in place to mitigate these risks. The register is split into five areas (Financial, Strategic, Operational, Governance/Reputational, Facilities) and each risk is scored (out of five – 1 low, 5 very high) for likelihood and impact - these scores are multiplied together to give the Gross Risk. After the mitigations, the scores are updated and multiple together to give the Residual Risk. The scores are RAG rated 1-5 (low = green), 5-9 (medium = amber), 10+ (high = red).

The following overview shows the average Gross and Residual Risk figures for each of the five areas:

Financial	Gross Risk	Residual Risk
Average Scores (7 risks in total)	8	5
Strategic	Gross Risk	Residual Risk
Average Scores (3 risks in total)	8	5
Operational	Gross Risk	Residual Risk
Average Scores (13 risks in total)	11	6
Governance/Reputational	Gross Risk	Residual Risk
Average Scores (8 risks in total)	9	5
Facilities	Gross Risk	Residual Risk
Average Scores (14 risks in total)	8	5

WIGAN BOYS & GIRLS CLUB

REPORT OF THE TRUSTEES for the Year Ended 31 March 2025

Volunteers

Our volunteer programme continued the momentum from the previous year - this includes our young leader's programme whereby older members support our Junior sessions. In addition to these volunteers, we continued to have several people offering activities for young people, and we benefitted from the time and expertise of our Trustees who volunteer a considerable amount of their time to support the organisation.

In total we benefited from 8,918 volunteer hours over the year.

Wigan Youth Zone received the King's Award for Voluntary Service in 2023, the highest accolade achievable by a charity, in recognition of the significant impact the volunteering programme has on the charity and wider community.

Relationship to OnSide

Wigan Youth Zone is part of the OnSide Network – a federated network with Youth Zones around the country. The benefit of this relationship has been significant with a range of benefits including (but not limited to), database infrastructure, expertise consultation, shared services, joint fundraising initiatives, professional development programmes and collaborative fora.

This relationship is underpinned by a signed Network Agreement which specifies expectations on both parties and Wigan Youth Zone is compliant with its obligations under this.

WIGAN BOYS & GIRLS CLUB

REPORT OF THE TRUSTEES for the Year Ended 31 March 2025

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Wigan Boys & Girls Club for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare group financial statements for each financial year which give a true and fair view of the state of affairs of the charitable group and of the incoming resources and application of resources, including the income and expenditure, of the charitable group for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable group will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable group and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable group and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

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

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 22 December 2025 | 19:37 GMT and signed on the board's behalf by:



.....
G Speakman - Trustee

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF WIGAN BOYS & GIRLS CLUB

Opinion

We have audited the financial statements of Wigan Boys & Girls Club (the 'charitable company') and its subsidiary ('the group') for the year ended 31 March 2025 which comprise the Consolidated Statement of Financial Activities, the Consolidated and Charity Statement of Financial Position, the Consolidated Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF WIGAN BOYS & GIRLS CLUB

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF WIGAN BOYS & GIRLS CLUB

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- we identified the laws and regulations applicable to the group and company through discussions with directors and other management, focusing on those that had a direct effect on the financial statements or that had a fundamental effect on its operations. Key laws and regulations that we identified included the UK Companies Act, tax legislation, employment legislation and Health and Safety regulations.

- we enquired of the directors and reviewed correspondence with HMRC for evidence of non-compliance with laws and regulations. We also reviewed controls the directors have in place to ensure compliance.

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and

- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

- performed analytical procedures to identify any unusual or unexpected relationships;

- tested journal entries to identify unusual transactions;

- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias.

- we reviewed financial statements disclosures and tested to supporting documentation to assess compliance with relevant laws and regulations discussed above;

- we enquired of the directors about actual and potential litigation and claims.

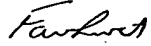
Due to inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, as with any audit, there remained a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing fraud or non-compliance with laws and regulations and cannot be expected to detect all fraud and non-compliance with laws and regulations.

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

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
WIGAN BOYS & GIRLS CLUB**

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Louise Webster BSc BFP ACA (Senior Statutory Auditor)
for and on behalf of Fairhurst Audit Services Ltd
Statutory Auditor
Chartered Accountants
Douglas Bank House
Wigan Lane
Wigan
Lancashire
WN1 2TB

22 December 2025 | 20:01 GMT
Date:

WIGAN BOYS & GIRLS CLUB**CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 March 2025**

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	938,680	760,778	1,699,458	1,373,800
Charitable activities	5				
Youth projects and activities		123,029	-	123,029	143,202
Other trading activities	3	313,186	-	313,186	165,250
Investment income	4	20,502	-	20,502	12,285
Other income	6	34,686		34,686	66,063
Total		<u>1,430,083</u>	<u>760,778</u>	<u>2,190,861</u>	<u>1,760,600</u>
EXPENDITURE ON					
Raising funds	7	69,127	8,113	77,240	62,691
Charitable activities	8				
Youth projects and activities		<u>1,484,579</u>	<u>734,150</u>	<u>2,218,729</u>	<u>1,936,265</u>
Total		<u>1,553,706</u>	<u>742,263</u>	<u>2,295,969</u>	<u>1,998,956</u>
NET INCOME/(EXPENDITURE)		(123,623)	18,515	(105,108)	(238,356)
Tax on activities				-	(1,772)
Transfers between funds	19	<u>146,000</u>	<u>(146,000)</u>	<u>-</u>	<u>-</u>
Net movement in funds		(22,377)	(127,485)	(105,108)	(240,128)
RECONCILIATION OF FUNDS					
Total funds brought forward		1,911,197	6,930,559	8,841,756	9,081,884
TOTAL FUNDS CARRIED FORWARD		<u>1,933,574</u>	<u>6,803,074</u>	<u>8,736,648</u>	<u>8,841,756</u>

The notes form part of these financial statements

WIGAN BOYS & GIRLS CLUB

CONSOLIDATED AND CHARITY STATEMENT OF FINANCIAL POSITION
31 March 2025

	Notes	Group 2025 £	Group 2024 £	Charity 2025 £	Charity 2024 £
FIXED ASSETS					
Tangible assets	14	6,687,052	6,811,442	5,004,343	5,094,437
Investments	15	<u>284,854</u>	<u>281,503</u>	<u>2,284,856</u>	<u>2,281,505</u>
		6,971,906	7,092,945	7,289,199	7,375,942
CURRENT ASSETS					
Debtors	16	234,800	210,142	314,041	274,819
Cash at bank and in hand		<u>1,815,733</u>	<u>1,970,635</u>	<u>1,700,949</u>	<u>1,854,202</u>
		2,050,533	2,180,777	2,014,990	2,129,021
CREDITORS					
Amounts falling due within one year	17	<u>(285,791)</u>	<u>(431,966)</u>	<u>(270,068)</u>	<u>(411,060)</u>
NET CURRENT ASSETS		<u>1,764,742</u>	<u>1,748,811</u>	<u>1,744,922</u>	<u>1,717,961</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>8,736,648</u>	<u>8,841,756</u>	<u>9,034,121</u>	<u>9,093,903</u>
NET ASSETS		<u>8,736,648</u>	<u>8,841,756</u>	<u>9,034,121</u>	<u>9,093,903</u>
FUNDS	19				
Unrestricted funds		1,933,574	1,911,197	2,372,949	2,335,039
Restricted funds		<u>6,803,074</u>	<u>6,930,559</u>	<u>6,661,172</u>	<u>6,758,846</u>
TOTAL FUNDS		<u>8,736,648</u>	<u>8,841,756</u>	<u>9,034,121</u>	<u>9,093,903</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 22 December 2025 | 19:37 GMT
and were signed on its behalf by:



.....
G Speakman - Trustee

The notes form part of these financial statements

WIGAN BOYS & GIRLS CLUB

**CONSOLIDATED STATEMENT OF CASH FLOWS
for the Year Ended 31 March 2025**

	Notes	2025 £	2024 £
Cash flows from operating activities			
Cash generated from operations	1	<u>(170,902)</u>	<u>8,423</u>
Net cash used in operating activities		<u>(170,902)</u>	<u>8,423</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(4,502)	(11,219)
Interest received		<u>20,502</u>	<u>12,285</u>
Net cash provided by investing activities		<u>16,000</u>	<u>1,006</u>
Change in cash and cash equivalents in the reporting period		(154,902)	9,429
Cash and cash equivalents at the beginning of the reporting period	2	<u>1,970,635</u>	<u>1,961,206</u>
Cash and cash equivalents at the end of the reporting period	2	<u><u>1,815,733</u></u>	<u><u>1,970,635</u></u>

The notes form part of these financial statements

WIGAN BOYS & GIRLS CLUB

**NOTES TO THE STATEMENT OF CASH FLOWS
for the Year Ended 31 March 2025**

1. RECONCILIATION OF NET EXPENDITURE TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2025 £	2024 £
Net expenditure for the reporting period (as per the Statement of Financial Activities)	(105,108)	(238,356)
Adjustments for:		
Depreciation charges	128,890	145,481
(Gain)/loss on investment	(3,351)	(33,244)
Interest received	(20,502)	(12,285)
Increase in debtors	(18,616)	(43,655)
(Decrease)/increase in creditors	(152,215)	190,842
Net cash used in operations	<u>(170,902)</u>	<u>8,423</u>

2. ANALYSIS OF CASH AND CASH EQUIVALENTS

	2025 £	2024 £
Cash and cash equivalents	<u>1,815,733</u>	<u>1,970,635</u>
Total cash and cash equivalents	<u>1,815,733</u>	<u>1,970,635</u>

3. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/4/24 £	Cash flow £	At 31/3/25 £
Net cash			
Cash at bank and in hand	<u>1,970,635</u>	<u>(154,902)</u>	<u>1,815,733</u>
	<u>1,970,635</u>	<u>(154,902)</u>	<u>1,815,733</u>
Total	<u>1,970,635</u>	<u>(154,902)</u>	<u>1,815,733</u>

The notes form part of these financial statements

WIGAN BOYS & GIRLS CLUB

NOTES TO THE FINANCIAL STATEMENTS for the Year Ended 31 March 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

Basis of consolidation

The group financial statements consolidate the financial statements of Wigan Boys and Girls Club and its subsidiary to 31 March 2025.

The consolidated financial statements include the results of the activities described in the Report of the Trustees, all of which are continuing.

Significant judgements and estimates

Preparation of the financial statements requires management to make significant judgements and estimates. The items in the financial statements where these judgements and estimates have been made include:

(a) Impairment of fixed assets

At each reporting date fixed 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 with 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.

(b) Useful economic lives

The useful economic lives of fixed assets are assessed on an annual basis based on the latest available information. Management believe that the useful economic lives being used currently are still appropriate.

Income

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Donations and similar incoming resources are included in the period in which they are receivable, which is when the charity becomes entitled to the resource.

Grants, including grants for the purchase of fixed assets, are recognised in full in the Statement of Financial Activities in the year in which they are receivable, except for those grants which are for a future specific period, in which case the relevant amount is deferred to that period.

Investment income is recognised in the year in which it is receivable.

Expenditure and irrecoverable vat

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.

Expenditure on raising funds are those costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

WIGAN BOYS & GIRLS CLUB

NOTES TO THE FINANCIAL STATEMENTS - continued for the Year Ended 31 March 2025

1. ACCOUNTING POLICIES - continued

Expenditure and irrecoverable vat

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services, and include both direct and support costs relating to these activities.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees.

Value Added Tax ('VAT') is not recoverable by the Charity and the relevant costs are stated gross in the Statement of Financial Activities. The trading subsidiary is registered for VAT.

Government income

Government income comprises grants and subsidies provided as a direct result of the Covid-19 pandemic and is recognised in the period to which it relates.

Tangible fixed assets

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

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

Long leasehold land and buildings - 10% on cost and 1% on cost

Website development costs - 10% on cost

Fittings, furniture and equipment - 10% on cost

Motor vehicles - 20% on cost

Computer equipment - 25% on cost

Software development - 25% on cost

Taxation

The charity is exempt from corporation tax on its charitable activities.

The charity is able to recover taxation on Gift aid and makes periodic reclaims, with the credits taken to Income in the period when received.

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 note 18 to the financial statements.

Designated funds

Designated funds are set aside by the Board of Trustees out of the general funds for specific future purposes or projects.

Fixed asset investments

Fixed asset investments in shares in subsidiary undertakings are stated at cost. Other investments are carried at fair value in the balance sheet, with any adjustments to the market price of the shares recognised through the Statement of Financial Activities.

Financial instruments

The charitable group only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Related party loans have no stated interest rate, are payable within one year and are measured at the undiscounted amount due.

WIGAN BOYS & GIRLS CLUB

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2025**

1. ACCOUNTING POLICIES - continued

Legal status of the charity

The Charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £10.

The summary financial performance of the Charity alone is:

	2025 £	2024 £
Incoming resources	<u>2,039,899</u>	<u>1,575,018</u>
Resources expended	2,079,403	1,817,230
Governance costs	<u>(20,278)</u>	<u>(18,896)</u>
Net incoming/(outgoing) resources	(59,782)	(261,108)
Total funds brought forward	<u>9,093,903</u>	<u>9,355,011</u>
Total funds carried forward	<u><u>9,034,121</u></u>	<u><u>9,093,903</u></u>
Represented by:		
Unrestricted funds	2,377,861	2,335,039
Restricted funds	<u>6,656,260</u>	<u>6,758,864</u>
Total net assets	<u><u>9,034,121</u></u>	<u><u>9,093,903</u></u>

The consolidated statement of financial activities includes the results of the Charity's wholly owned subsidiary, Wigan Boys & Girls Club (Trading) Limited (registered company number: 08891815 and with the same registered office as the charity). The company provides a subsidised catering service and provide an entertainment venue for the senior group.

The charity owns the entire Share Capital of 1 ordinary share of £1, 1 A ordinary share of £1 and 2,000,000 preference shares of £1. A summary of the trading results is shown below:

	2025 £	2024 £
Turnover	64,904	70,663
Other income	82,707	81,675
Cost of sales and administration costs	<u>(192,937)</u>	<u>(129,586)</u>
Net profit/(loss)	(45,326)	22,752
Tax	<u> </u>	<u>(1,772)</u>
Retained in subsidiary	<u><u>(45,326)</u></u>	<u><u>20,980</u></u>
	£	£
The assets and liabilities of the subsidiary were:		
Fixed assets	1,682,711	1,717,004
Current assets	119,887	142,144
Current liabilities	<u>(100,069)</u>	<u>(111,293)</u>
Total net assets	<u><u>1,702,529</u></u>	<u><u>1,747,855</u></u>
Aggregate share capital and reserves	<u><u>1,702,529</u></u>	<u><u>1,747,855</u></u>

WIGAN BOYS & GIRLS CLUB

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2025**

2. DONATIONS AND LEGACIES

	2025	2024
	£	£
Donations	754,765	753,739
Gift aid recoverable	11,515	8,372
Grants	<u>933,178</u>	<u>611,689</u>
	<u>1,699,458</u>	<u>1,373,800</u>

3. OTHER TRADING ACTIVITIES

	2025	2024
	£	£
Fundraising events	261,814	116,394
Rent received	<u>51,372</u>	<u>48,856</u>
	<u>313,186</u>	<u>165,250</u>

4. INVESTMENT INCOME

	2025	2024
	£	£
Deposit account interest	<u>20,502</u>	<u>12,285</u>

5. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2025	2024
		£	£
Membership and club entry fees	Youth projects and activities	58,125	72,539
Shop and café income	Youth projects and activities	<u>64,904</u>	<u>70,663</u>
		<u>123,029</u>	<u>143,202</u>

6. OTHER INCOME

	2025	2024
	£	£
Other income	31,335	32,819
Gain on revaluation of investments	<u>3,351</u>	<u>33,244</u>
	<u>34,686</u>	<u>66,063</u>

7. RAISING FUNDS

Raising donations and legacies

	2025	2024
	£	£
Fundraising expenditure	26,455	10,744
Shop and café expenditure	<u>50,785</u>	<u>51,947</u>
	<u>77,240</u>	<u>62,691</u>

WIGAN BOYS & GIRLS CLUB

NOTES TO THE FINANCIAL STATEMENTS - continued for the Year Ended 31 March 2025

8. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see Note 9) £	Support Costs (see Note 10) £	2025 £	2024 £
Youth projects and activities	<u>2,187,775</u>	<u>30,954</u>	<u>2,218,729</u>	<u>1,936,265</u>

9. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2025 £	2024 £
Staff costs	1,501,924	1,267,916
Insurance	36,065	33,638
Light and heat	102,288	129,296
Rates and water	3,713	2,765
Telephone	3,344	6,120
Postage and stationery	5,960	4,615
Advertising	3,208	9,293
Sundries	3,911	2,474
Activity delivery costs	175,932	173,596
Training and recruitment	964	7,526
Legal and professional fees	3,041	408
Security	533	491
Travelling and entertainment	7,334	5,871
Computer expenses	29,832	24,076
Subscriptions	19,312	14,051
Clothing and uniforms	3,554	1,020
Repairs and maintenance	80,970	54,525
Donations paid	77,000	24,999
Depreciation	<u>128,890</u>	<u>145,481</u>
	<u>2,187,775</u>	<u>1,908,211</u>

10. SUPPORT COSTS

	Finance £	Governance costs £	2025 £	2024 £
Youth projects and activities	<u>1,947</u>	<u>29,007</u>	<u>30,954</u>	<u>28,054</u>

11. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging:

	2025 £	2024 £
Auditors' remuneration	11,880	11,350
Depreciation - owned assets	<u>128,890</u>	<u>145,481</u>

12. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

WIGAN BOYS & GIRLS CLUB**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2025****13. STAFF COSTS**

	2025	2024
	£	£
Wages and salaries	1,380,465	1,165,381
Social security costs	86,808	73,283
Other pension costs	<u>34,651</u>	<u>29,252</u>
	<u>1,501,924</u>	<u>1,267,916</u>

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

	2025	2024
Charitable activities	77	67
Generating funds	5	4
Administration	<u>8</u>	<u>8</u>
	<u>90</u>	<u>79</u>

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2025	2024
£60,001 - £70,000		1
£70,000 - £80,000	<u>1</u>	<u>—</u>
	<u>1</u>	<u>1</u>

14. TANGIBLE FIXED ASSETS

GROUP	Long leasehold land and buildings £	Website development costs £	Fittings, furniture and equipment £
COST			
At 1 April 2024	7,630,723	45,228	681,280
Additions	<u>—</u>	<u>—</u>	<u>606</u>
At 31 March 2025	<u>7,630,723</u>	<u>45,228</u>	<u>681,886</u>
DEPRECIATION			
At 1 April 2024	930,622	41,359	596,857
Charge for year	<u>93,284</u>	<u>2,702</u>	<u>23,517</u>
At 31 March 2025	<u>1,023,906</u>	<u>44,061</u>	<u>620,374</u>
NET BOOK VALUE			
At 31 March 2025	<u>6,606,817</u>	<u>1,167</u>	<u>61,512</u>
At 31 March 2024	<u>6,700,101</u>	<u>3,869</u>	<u>84,423</u>

WIGAN BOYS & GIRLS CLUB**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2025****14. TANGIBLE FIXED ASSETS - continued**

	Motor vehicles £	Computer equipment £	Software development £	Totals £
COST				
At 1 April 2024	18,000	234,637	10,000	8,619,868
Additions	-	3,896	-	4,502
At 31 March 2025	18,000	238,533	10,000	8,624,370
DEPRECIATION				
At 1 April 2024	18,000	211,590	10,000	1,808,428
Charge for year	-	9,387	-	128,890
At 31 March 2025	18,000	220,977	10,000	1,937,318
NET BOOK VALUE				
At 31 March 2025	-	17,556	-	6,687,052
At 31 March 2024	-	23,047	-	6,811,440

CHARITY	Long leasehold land and buildings £	Website development costs £	Fittings, furniture and equipment £
COST			
At 1 April 2024	5,803,203	45,228	528,768
Additions	-	-	606
At 31 March 2025	5,803,203	45,228	529,374
DEPRECIATION			
At 1 April 2024	779,770	41,359	484,680
Charge for year	74,687	2,702	7,821
At 31 March 2025	854,457	44,061	492,501
NET BOOK VALUE			
At 31 March 2025	4,948,746	1,167	36,873
At 31 March 2024	5,023,433	3,869	44,088

WIGAN BOYS & GIRLS CLUB

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2025**

14. TANGIBLE FIXED ASSETS - continued

	Motor vehicles £	Computer equipment £	Totals £
COST			
At 1 April 2024	18,000	203,538	6,598,737
Additions	-	3,896	4,502
At 31 March 2025	18,000	207,434	6,603,239
DEPRECIATION			
At 1 April 2024	18,000	180,491	1,504,300
Charge for year	-	9,386	94,596
At 31 March 2025	18,000	189,877	1,598,898
NET BOOK VALUE			
At 31 March 2025	-	17,557	5,004,343
At 31 March 2024	-	23,047	5,094,437

15. FIXED ASSET INVESTMENTS

GROUP	Other investments £	Totals £
MARKET VALUE		
At 1 April 2024	281,503	281,503
Revaluations	3,351	3,351
At 31 March 2025	284,854	284,854
NET BOOK VALUE		
At 31 March 2025	284,854	284,854
At 31 March 2024	281,503	281,503

There were no investment assets outside the UK.

CHARITY	Shares in group undertakings £	Other investments £	Totals £
MARKET VALUE			
At 1 April 2024	2,000,002	281,503	2,281,505
Revaluations	-	3,351	3,351
At 31 March 2025	2,000,002	284,854	2,284,856
NET BOOK VALUE			
At 31 March 2025	2,000,002	284,854	2,284,856
At 31 March 2024	2,000,002	281,503	2,281,505

WIGAN BOYS & GIRLS CLUB

NOTES TO THE FINANCIAL STATEMENTS - continued for the Year Ended 31 March 2025

15. FIXED ASSET INVESTMENTS - continued

Cost or valuation at 31 March 2025 is represented by:

	Shares in group undertakings £	Other investments £	Totals £
Valuation in 2021	-	4,961	4,961
Valuation in 2022	-	8,847	8,847
Valuation in 2023	-	(15,549)	(15,549)
Valuation in 2024	-	33,244	33,244
Valuation in 2025	-	3,351	3,351
Cost	<u>2,000,002</u>	<u>250,000</u>	<u>2,250,002</u>
	<u>2,000,002</u>	<u>284,854</u>	<u>2,284,856</u>

The charity's investments at the Statement of Financial Position date in the share capital of companies include the following:

Subsidiary	Principal Activity	% Holding	Direct/Indirect Holding
Wigan Boys & Girls Club (Trading) Limited	Catering	100%	Direct

16. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	GROUP 2025 £	GROUP 2024 £	CHARITY 2025 £	CHARITY 2024 £
Trade debtors	148,486	146,018	143,845	121,355
Amounts owed by group undertakings	-	-	84,345	90,387
Other debtors	<u>86,314</u>	<u>64,124</u>	<u>85,851</u>	<u>63,077</u>
	<u>234,800</u>	<u>210,142</u>	<u>314,041</u>	<u>274,819</u>

17. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	GROUP 2025 £	GROUP 2024 £	CHARITY 2025 £	CHARITY 2024 £
Trade creditors	61,272	85,332	60,224	80,417
Social security and other taxes	34,045	31,373	26,620	24,765
Other creditors	241	4,116	241	3,778
Accruals and deferred income	190,233	309,373	182,983	302,100
Tax	-	1,772	-	-
	<u>285,791</u>	<u>431,966</u>	<u>270,068</u>	<u>411,060</u>

Deferred income is comprised of several restricted funds that relate to periods beyond the financial year end.

WIGAN BOYS & GIRLS CLUB

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2025**

18. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	General unrestricted funds £	Designated funds £	Restricted funds £	2025 Total funds £	2024 Total Funds £
Fixed assets	-	-	6,687,052	6,687,052	6,811,442
Investments	284,854	-	-	284,854	281,503
Current assets	1,398,290	400,000	252,243	2,050,533	2,180,777
Current liabilities	<u>(149,570)</u>	<u>-</u>	<u>(136,221)</u>	<u>(285,791)</u>	<u>(431,966)</u>
	<u>1,533,574</u>	<u>400,000</u>	<u>6,803,074</u>	<u>8,736,648</u>	<u>8,841,756</u>

WIGAN BOYS & GIRLS CLUB

NOTES TO THE FINANCIAL STATEMENTS - continued for the Year Ended 31 March 2025

19. MOVEMENT IN FUNDS

	At 1/4/24 £	Net movement in funds £	Transfers between funds £	At 31/3/25 £
Unrestricted funds				
General fund	1,786,197	(123,623)	(129,000)	1,533,574
Designated Funds	<u>125,000</u>	<u>-</u>	<u>275,000</u>	<u>400,000</u>
	1,911,197	(123,623)	146,000	1,933,574
Restricted funds				
Fixed assets	6,811,442	(124,390)	-	6,687,052
Arts Council	499	-	-	499
Procure Plus	-	27,000	(27,000)	-
NCS	239	-	-	239
Children in Need	951	-	(1)	950
HAF - Holiday Club	7,619	(1,630)	1,630	7,619
Cash4Kids	708	-	-	708
Onside - Wellness	1,644	-	2	1,646
Charles Hayward Foundation	-	(328)	328	-
UK Youth Inspire	3,475	-	-	3,475
Future You	34,568	-	1	34,569
FiredUp4Clay	154	(513)	359	-
Burberry Project	4,953	-	(30)	4,923
Leigh Youth Club	644	9,639	(9,638)	645
Eric Wright	-	40,000	(40,000)	-
Hatch UK Youth KFC	8,393	41,546	(49,939)	-
Access Fund	1,307	-	-	1,307
Off the Grid	6,601	-	-	6,601
You're The Best Fest Event - Wigan Council	3,482	1,285	850	5,617
OnSide Residential Fund	1,913	3,344	-	5,257
Cost of Living Grant - National Lottery	41,967	-	-	41,967
Supporting Our Communities - HSBC	-	(1)	1	-
Lifeskills + (GMCA - WEA - UKSPF)	-	2,508	(2,508)	-
Worsley Hall Alliance - GM VRU	-	(1,941)	1,941	-
DofE - The Award Scheme	-	(440)	440	-
Milliken Foundation	-	(98)	98	-
Onside - Cadent	-	(1,948)	1,948	-
Building Connections - UK Youth	-	21,977	(21,977)	-
Wigan Council February Holiday Club	<u>-</u>	<u>2,505</u>	<u>(2,505)</u>	<u>-</u>
	<u>6,930,559</u>	<u>18,515</u>	<u>(146,000)</u>	<u>6,803,074</u>
TOTAL FUNDS	<u>8,841,756</u>	<u>(105,108)</u>	<u>-</u>	<u>8,736,648</u>

Designated funds

The trustees have designated certain unrestricted funds totalling £400,000 (included in the net movement above), for essential future spending. These include monies for specific projects, planned repairs and maintenance programmes.

Any excess resources expended in any one period will be covered by unrestricted funds.

WIGAN BOYS & GIRLS CLUB

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2025

19. 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	1,430,083	(1,553,706)	(123,623)
Restricted funds			
Fixed assets	-	(124,390)	(124,390)
Procure Plus	27,000	-	27,000
NCS	11,659	(11,659)	-
HAF - Holiday Club	59,619	(61,249)	(1,630)
WYZ Adventure Project - GMCA	1,264	(1,264)	-
Cash4Kids	2,997	(2,997)	-
Onside - Wellness	27,559	(27,559)	-
Charles Hayward Foundation	20,000	(20,328)	(328)
FiredUp4Clay	10,000	(10,513)	(513)
Seniors Holiday Hunger	2,718	(2,718)	-
Burberry Project	13,944	(13,944)	-
Leigh Youth Club	121,163	(111,524)	9,639
Eric Wright	40,000	-	40,000
Hatch UK Youth KFC	45,664	(4,118)	41,546
Youth Music Fund	45,297	(45,297)	-
You're The Best Fest Event - Wigan Council	5,000	(3,715)	1,285
OnSide Residential Fund	7,968	(4,624)	3,344
Jigsaw Foundation	9,430	(9,430)	-
Supporting Our Communities - HSBC	6,764	(6,765)	(1)
Youth Empowerment - Million Hours	33,433	(33,433)	-
Lifeskills + (GMCA - WEA - UKSPF)	63,046	(60,538)	2,508
Worsley Hall Alliance - GM VRU	20,658	(22,599)	(1,941)
OnSide Foundation	44,497	(44,497)	-
DofE - The Award Scheme	9,476	(9,916)	(440)
Milliken Foundation	7,840	(7,938)	(98)
ARIS - Skatepark / Sports Hall / Gym	5,961	(5,961)	-
Onside - Cadent	48,750	(50,698)	(1,948)
UFC Boxing	12,947	(12,947)	-
Building Connections - UK Youth	23,400	(1,423)	21,977
Shaping Care Fund - GMCA	5,591	(5,591)	-
Miller Homes Community Fund	202	(202)	-
UK Youth Summer Jobs Programme	7,850	(7,850)	-
Wigan Council February Holiday Club	4,081	(1,576)	2,505
Aris (PCC)	15,000	(15,000)	-
	<u>760,778</u>	<u>(742,263)</u>	<u>18,515</u>
TOTAL FUNDS	<u>2,190,861</u>	<u>(2,295,969)</u>	<u>(105,108)</u>

WIGAN BOYS & GIRLS CLUB
**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2025**
19. MOVEMENT IN FUNDS - continued
Comparatives for movement in funds

	At 1/4/23 £	Net movement in funds £	Transfers between funds £	At 31/3/24 £
Unrestricted funds				
General fund	1,994,743	(316,256)	107,710	1,786,197
Designated Funds	<u>125,000</u>	<u>-</u>	<u>-</u>	<u>125,000</u>
	2,119,743	(316,256)	107,710	1,911,197
Restricted funds				
Fixed assets	6,945,644	(134,202)	-	6,811,442
Arts Council	-	499	-	499
Procure Plus	2,918	6,000	(8,918)	-
NCS	-	239	-	239
Children in Need	1,060	(109)	-	951
HAF - Holiday Club	-	3,849	3,770	7,619
SHCJ - Inclusion Coordinator	-	631	(631)	-
Cash4Kids	-	708	-	708
P2P (Year 2)	-	(246)	246	-
ESF - Step Ahead	1,087	-	(1,087)	-
Onside - Wellness	754	890	-	1,644
Charles Hayward Foundation	-	(721)	721	-
UK Youth Inspire	-	3,475	-	3,475
Future You	-	34,568	-	34,568
The Asda Foundation	200	-	(200)	-
FiredUp4Clay	-	154	-	154
Seniors Holiday Hunger	-	(150)	150	-
Burberry Project	-	7,830	(2,877)	4,953
Leigh Youth Club	-	38,072	(37,428)	644
Eric Wright	-	35,000	(35,000)	-
Presidents Cup	18	-	(18)	-
Hatch UK Youth KFC	5,252	22,796	(19,655)	8,393
Access Fund	1,708	(401)	-	1,307
Off the Grid	3,500	3,101	-	6,601
Youth Music Fund	-	6,982	(6,982)	-
You're The Best Fest Event - Wigan Council	-	3,482	-	3,482
OnSide Residential Fund	-	1,913	-	1,913
Cost of Living Grant - National Lottery	-	41,967	-	41,967
Jigsaw Foundation	-	(7)	7	-
Youth Empowerment - Million Hours	-	(144)	144	-
OnSide Foundation	<u>-</u>	<u>(48)</u>	<u>48</u>	<u>-</u>
	<u>6,962,141</u>	<u>76,128</u>	<u>(107,710)</u>	<u>6,930,559</u>
TOTAL FUNDS	<u>9,081,884</u>	<u>(240,128)</u>	<u>-</u>	<u>8,841,756</u>

WIGAN BOYS & GIRLS CLUB

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2025**

19. 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	1,167,049	(1,483,305)	(316,256)
Restricted funds			
Fixed assets	-	(134,202)	(134,202)
Arts Council	29,740	(29,241)	499
Procure Plus	6,000	-	6,000
NCS	6,744	(6,505)	239
Children in Need	18,761	(18,870)	(109)
HAF - Holiday Club	54,179	(50,330)	3,849
WYZ Adventure Project - GMCA	4,600	(4,600)	-
SHCJ - Inclusion Coordinator	4,343	(3,712)	631
Cash4Kids	2,000	(1,292)	708
P2P (Year 2)	(218)	(28)	(246)
Onside - Wellness	31,101	(30,211)	890
Charles Hayward Foundation	20,280	(21,001)	(721)
UK Youth Inspire	11,052	(7,577)	3,475
Future You	49,098	(14,530)	34,568
FiredUp4Clay	9,881	(9,727)	154
Seniors Holiday Hunger	4,642	(4,792)	(150)
Burberry Project	20,356	(12,526)	7,830
Leigh Youth Club	115,306	(77,234)	38,072
Eric Wright	35,000	-	35,000
Hatch UK Youth KFC	29,221	(6,425)	22,796
Access Fund	-	(401)	(401)
Off the Grid	3,500	(399)	3,101
Youth Music Fund	45,398	(38,416)	6,982
You're The Best Fest Event - Wigan Council	6,000	(2,518)	3,482
OnSide Residential Fund	5,533	(3,620)	1,913
Cost of Living Grant - National Lottery	59,092	(17,125)	41,967
Jigsaw Foundation	9,333	(9,340)	(7)
Supporting Our Communities - HSBC	3,332	(3,332)	-
Youth Empowerment - Million Hours	1,224	(1,368)	(144)
Lifeskills + (GMCA - WEA - UKSPF)	7,434	(7,434)	-
Worsley Hall Alliance - GM VRU	619	(619)	-
OnSide Foundation	-	(48)	(48)
	<u>593,551</u>	<u>(517,423)</u>	<u>76,128</u>
TOTAL FUNDS	<u>1,760,600</u>	<u>(2,000,728)</u>	<u>(240,128)</u>

Designated funds

The trustees have designated certain unrestricted funds totalling £125,000 (included in the net movement above), for essential future spending. These include monies for specific projects, planned repairs and maintenance programmes.

Any excess resources expended in any one period will be covered by unrestricted funds.

WIGAN BOYS & GIRLS CLUB

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2025**

20. OTHER FINANCIAL COMMITMENTS

There is a lease relating to the land at Parsons Walk, Wigan with Wigan Borough Council. The lease is for 125 years from the 12 August 2011. The principal rent is an annual sum of one peppercorn.

The property is subject to a lien in favour of the Football Foundation in respect of a grant made to the charity.

21. RELATED PARTY DISCLOSURES

The charitable company has taken advantage of exemption, under the terms of Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', not to disclose related party transactions with wholly owned subsidiaries within the group.

Members of the management board and/or organisations in which they are a part have made donations or raised funds on behalf of the Charity totalling £56,050 (2024: £50,000).

No other trustee or other person related to the charity had any personal interest in any contract or transaction entered into the charity during the year.

There are no other material related party transactions that require disclosure in the financial statements.

WIGAN BOYS AND GIRLS CLUB

England & Wales - Charity number 1134451

Accounts

REGISTERED COMPANY NUMBER: 06944425 (England and Wales)
REGISTERED CHARITY NUMBER: 1134451

REPORT OF THE TRUSTEES AND
CONSOLIDATED AUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024
FOR
WIGAN BOYS & GIRLS CLUB

Fairhurst Audit Services Ltd
Statutory Auditor
Chartered Accountants
Douglas Bank House
Wigan Lane
Wigan
Lancashire
WN1 2TB

WIGAN BOYS & GIRLS CLUB

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for the Year Ended 31 March 2024

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WIGAN BOYS & GIRLS CLUB

REPORT OF THE TRUSTEES for the Year Ended 31 March 2024

The trustees of the charity, who are also directors of the Company for the purposes of the Companies Act 2006, present their annual report and consolidated financial statements of Wigan Boys and Girls Club for the year ended 31 March 2024. The trustees confirm that the annual report and financial statements of the Company and its subsidiary comply with the current statutory requirements, the requirements of the Company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

06944425 (England and Wales)

Registered Charity number

1134451

Registered office

Wigan Youth Zone
Parsons Walk
Wigan
Lancashire
WN1 1RU

Trustees

G Speakman - Chairman
N T Finch – Deputy Chairman
G S Diggles
L M McAllister
J Salt
P G Farrington
C Beck
J P Chadwick (resigned 02/12/2024)
C Havers
L Flynn (appointed 30/03/24)
C Sweeney (resigned 01/06/2023)

Auditors

Fairhurst Audit Services Ltd
Statutory Auditor
Chartered Accountants
Douglas Bank House
Wigan Lane
Wigan, Lancashire
WN1 2TB

Bankers

Barclays Bank PLC
Wigan Branch
Market Place
Wigan, Lancashire
WN1 1QS

Senior Management Team

Anthony Ashworth-Steen - CEO
Lisa Potter – Head of People
Sikander Ali – Head of Operations
Nicola Varley – Head of Youth Work
Lynsey Heyes - Head of Fundraising

WIGAN BOYS & GIRLS CLUB

REPORT OF THE TRUSTEES for the Year Ended 31 March 2024

OBJECTIVES AND ACTIVITIES

Our Vision

Inspire and empower the next generation to reach their full potential.

Our Values

Community
Aspiration
Belonging
Respect
Inclusivity
Teamwork

Objectives

The trustees have referred to the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and are confident that the charity meets the public benefit requirements. Wigan Boys and Girls Club (Wigan Youth Zone), the largest of its kind in the UK, is one of the leading providers of youth services in the Wigan Borough. The provision of high-quality services for young people (aged 8-19, up to 25 with additional needs) responds to a clear, ongoing demand from young people, parents and wider communities for positive places for young people to engage with. Although providing a service to all young people, Wigan Youth Zone will encourage attendance and participation by young members of disadvantaged communities who will be able to enjoy affordable access to all the opportunities that the charity provides. Membership of Wigan Youth Zone is proved to have a positive impact on a range of measures including (but not limited to); improved confidence, reduced isolation, improved health, improving life skills and chances and increased aspirations to play a positive role in society.

Aims

Provide quality youth provision in a safe environment in which young people can take part in a wide range of sports, arts and music activities in which they can develop their personal and social skills and qualities needed for learning, work and the transition to adulthood.

Raise young people's aspirations, build their confidence and resilience and provide them with information that will assist them in making the right lifestyle choices - particularly in relation to substance misuse and involvement in crime and anti-social behaviour.

Improve young people's physical and emotional health and wellbeing.

Make a significant impact on our local community through improved community cohesion. Provide a real 'community' asset which promotes and facilitates close partnership working.

Give every young person a chance to succeed by providing employment, apprenticeships, education and training skills and opportunities for all abilities.

We regularly review our work to ensure we are meeting our aims.

WIGAN BOYS & GIRLS CLUB

REPORT OF THE TRUSTEES for the Year Ended 31 March 2024

STRATEGIC REPORT

A message from the Trustee Board

2023 was a very special year for the charity, with the celebration of the 10th birthday of the Youth Zone opening its doors to young people for the very first time in June 2013. Since then, around 35,500 young people have accessed our provision a total of 800,000 times, demonstrating a sustained and tangible demand for our charity's services from young people and the wider community.

One of the reasons for the continued utilisation of our services is the significant positive outcomes we have achieved for thousands of young people over the past decade, which is the reason we were awarded three significant accolades in 2023:

- A Wigan Council 'Believe Star' on Believe Square, the highest accolade awarded by the Borough we serve.
- The King's Award for Voluntary Service, the equivalent of an MBE and the highest honour a charity can receive.
- Children and Young People's Charity of the Year at the prestigious Children and Young People Now Awards, one of the most prestigious youth work awards in the country.

Whilst feedback from young people will always be the most important we can receive, it was a testament to the invaluable work of the charity to have received such high-level recognition.

At the outset of the 2023/24 financial year and against the context of our 3-year plan, the strategic focus was in three main areas: *service delivery, organisational sustainability and organisational development*.

I am pleased to report that we achieved, or outperformed, the majority of our targets in each of these three areas, summarised as follows but detailed elsewhere in this report:

Service Delivery

We achieved many of our targets as we engaged with more than 5,000 members, regularly celebrated the achievements of our members, ran four large-scale community focussed events, strengthened our existing partnerships, sustained our inclusion and employability services and grew our outreach provision. The number of weekly visits was short of expectation (1051 vs 1200), mainly due to significant staffing gaps at points during the year, and we were also unable to source continuation funding for our mentoring programme meaning this, unfortunately, ceased.

The most exciting development for our service was our expansion of youth work provision in Leigh, in partnership with, the newly established, Leigh Youth Hub. Thanks to funding from new partners in Leigh, we have been able to add to, and grow, existing provision enabling the partnership to deliver more sessions to more young people.

Organisational Sustainability

The charitable sector continues to face the relentless competing demands of increased demand for services, and the associated increasing costs, twinned with a competitive fundraising climate. This reality will be no surprise to anyone reading this report who is involved with a charity, but this context is helpful to understand the pressures that Wigan Youth Zone have continued to experience over the past year whilst aiming to maintain services at an annual cost of £2m.

Given this context, we are very pleased to report that due to stronger income generation, we outperformed our original budgeted combined deficit (Charity and Trading Co.), reducing our annual deficit to £240k against a budgeted deficit of £538k.

Clearly this is still a deficit, but it is a massive step in the direction that we have been working so hard towards. The Trustees are optimistic about the income generation strategy in place at the Youth Zone and therefore have approved a budget showing a slightly better than break even position, both in 2024/25 and subsequent years. If realised, the total surplus of £60k over three years would contrast positively with the c£100k deficit that was originally envisaged (for 24/25 and 25/26) in our business plan.

WIGAN BOYS & GIRLS CLUB

REPORT OF THE TRUSTEES for the Year Ended 31 March 2024

STRATEGIC REPORT – continued

Organisational Development

Over and above the direct work with young people and our underpinning finances, there has also been significant investment on our organisational development over the past year. We invested in our IT infrastructure and continued our journey towards Cyber Essential accreditation, we conducted a small-scale restructure to reduce the staffing costs of the Youth Zone (note, no employees were made redundant), we enhanced our reporting dashboards, we achieved a Silver Accreditation in Wigan Council's Deal for Business, we significantly reduced our use of paper, and we launched a new online booking system.

Outlook

The Trustees are delighted to have signed-off, and launched, our new 'Power of Youth Work' strategy, which provides a clear direction for the Youth Zone across the three years 2024-2027.

Our three overarching aims are as follows:

- **Empowering Tomorrow**
For thousands of young people to continue to enjoy and benefit from Wigan Youth Zone's offer.
- **Elevating Engagement**
Promote the power of first-class youth work to all current and future stakeholders.
- **Securing Sustainability**
To unlock new funding streams to sustain and grow critical services.

As in previous years, each of these strategic priorities is accompanied by a range of success measures, which the Board will monitor thoroughly, throughout the year, to ensure that we are working towards the accomplishment of each. This is an ambitious, but achievable strategy.

I am really looking forward to working with the Operational and Trustee team to make this a reality so that we can continue to offer our life-changing services to the young people of our borough, as we enter our twelfth year of inspiring and empowering the next generation to reach their full potential.

None of this would be achievable without our wonderful staff and volunteer team, who go above and beyond to provide life-changing services for thousands of young people, not to mention all our supporters who donate money, time and services to sustain the charity.

On behalf of everyone at Wigan Youth Zone, I would like to thank you all.

Gary Speakman, Chair

WIGAN BOYS & GIRLS CLUB

REPORT OF THE TRUSTEES for the Year Ended 31 March 2024

STRATEGIC REPORT – continued

Strategic achievements and future developments

In the 2023/24 business plan, we had the following organisational targets (performance against these in bold):

1. Sustain 5000 members and average at least 1200 visits each week, capturing impact through bi-annual social impact reports – **partially achieved (5300 members and average engagement of 1051 visits each week)**
2. Celebrate achievements of our members through awards and by sharing their success stories (one a month) – **achieved.**
3. Run four large-scale community events designed to both increase membership and community awareness – **achieved.**
4. Review delivery-focussed partnerships to expand the membership and/or enhance the programme – **achieved.**
5. Expand the inclusion, employability and outreach departments, as well as extend the mentoring programme, by securing external funding – **partly achieved (inclusion sustained; employability sustained; outreach enhanced; mentoring not sustained).**
6. Conduct an organisational restructure designed to reduce the cost base of the charity, whilst having a limited impact on services – **achieved.**
7. To raise £100k from new Major Donors in 2023/24 – **achieved.**
8. To raise £100k from corporate and community fundraising in 2023/24 – **not achieved (£86k).**
9. To raise £250k (net) from the grants and trusts programme in 2023/24 – **achieved.**
10. To raise £50k from WYZ events in 2023/24 – **not achieved (£4k).** [Note – this is explained in the Financial Review section.]
11. To retain core Wigan Council support at £425k – **achieved.**
12. To develop a new five-year strategy for 2023/4-2028/9 – **achieved.**
13. To complete the IT improvements and achieve Cyber Essentials – **partly achieved (IT improvements completed; working towards Cyber Essentials).**
14. To complete the employee journey review, with a view to having all changes operational by September 2023 – this includes the development of a system to ensure that all HR actions are completed, as proposed, the creation and roll-out of dashboards and to achieve our Good Employment Charter Member status – **partly achieved (system development is in progress; dashboards are in place; switched focus from Good Employment Charter to Wigan Council's Deal for Business – Silver Accreditation awarded).**
15. To go paperless and cashless by July 2023 and to launch an online booking system by January 2024 – **achieved.**

Our organisational targets for 2024/25 are as follows:

1. To deliver a seven-day provision for young people, of which 80% is universally accessible (within the age-range)
2. Sustain 5,000 members annually and to have an average weekly attendance of 1,200 visits to WYZ services.
3. To increase the number of young people engaging with WYZ services at least 10 times in any 90-day period over the course of a year from c500 to 700.
4. To continue the growth of members with Special Educational Needs and Disabilities (SEND) to meet our target of 15% (currently at 14%).
5. For 80% of young people to show an improvement in wellbeing, as a result of WYZ universal services.
6. To create a new delivery strategy designed to maximise the WYZ footprint with the resources available, through performance analysis and excellent partnerships.
7. To tell the impactful stories of WYZ members, in the most powerful way possible – capturing the impact of the charity and social value we return for the borough, biannually (from June 2024)
8. Develop an ambitious communications plan to roll out key messages to a variety of stakeholders.
9. To secure external funding to support our five priority areas (mental health support, health and wellbeing, employability/life skills, tackling inequality and environmental sustainability).
10. To raise £100k from new Major Donors.
11. To raise £75k through Corporate Partnerships.
12. To raise £100k from Community Fundraising.
13. To raise £775k from the Grants and Trusts programme.
14. To raise £50k from WYZ events.
15. To recruit three new members of the fundraising team by June 2024.

WIGAN BOYS & GIRLS CLUB

**REPORT OF THE TRUSTEES
for the Year Ended 31 March 2024**

STRATEGIC REPORT – continued

Strategic achievements and future developments – continued

16. To create a task and finish group from the Board to research potential new income streams and for the group to present options to Board by September 2024.
17. To launch the new WYZ strategy by June 2024.
18. To achieve Cyber Essentials by July 2024.
19. To rollout a new training and development platform by July 2024.
20. To enhance HR dashboards for Board by September 2024.
21. To reduce staff turnover from c50% to c45% by March 2025.
22. Total number of volunteering hours in the next twelve months to reach a minimum of 8,000.
23. To achieve gold accreditation in the Deal for Business and to scope out Good Employment Charter or Investors in People cost/benefit by March 2025.
24. To conduct a full financial audit of systems and processes, with a complete implementation roadmap, by September 2024.
25. To create a capital expenditure 5-year strategy by December 2024.
26. To have improved the quality assurance processes and systems by October 2024.

WIGAN BOYS & GIRLS CLUB **REPORT OF THE TRUSTEES** **for the Year Ended 31 March 2023**

STRATEGIC REPORT – continued

Financial review

The Charity and trading subsidiary have adopted a strong budgeting framework and performance against it is monitored monthly by the Finance Committee (comprising of four members of the operational team and three trustees) and the wider Youth Zone board. All departments are allocated a budget for the year and there are different mechanisms in place to ensure that these cannot be exceeded without prior approval.

		2023/24		
		Budget	Actual	Variance
Income	INCOME			
	Assumed Total Patronage Income	335,518	328,739	-6,779
	Local Authority	425,000	425,000	0
	Community Supporters	100,000	72,539	-27,461
	Trust & Grant Income	400,000	611,689	211,689
	Fundraising Events	80,000	4,331	-75,669
	Income from Young People	73,310	74,711	1,401
	Room Hire and other sundry income	10,000	37,351	27,351
	Gift Aid Reclaim	8,000	8,372	372
	Total bank interest	240	12,285	12,045
TOTAL INCOME		1,432,068	1,575,018	142,950
		2023/24		
		Budget	Actual	Variance
Expenditure	EXPENDITURE			
	Salaries	1,368,750	1,254,297	-114,453
	Other Staffing Costs	17,700	21,551	3,851
	Premises Costs	189,858	186,562	-3,296
	Management Costs	112,965	104,943	-8,022
	Delivery Costs	105,144	179,466	74,322
	Fundraising Costs	45,500	10,745	-34,755
	Depreciation on Assets	150,000	109,077	-40,923
	Adjustment for Unrealised Gain/ (Loss) on investments	-1,705	-30,521	-28,816
	TOTAL EXPENDITURE	1,988,212	1,836,120	-82,354
TOTAL SURPLUS/DEFICIT		-556,144	-261,102	225,303

The table (left) provides an overview of the main income and expenditure streams and the performance to budget over the course of the year. The main analysis of these figures are as follows:

Charity Income

Patronage Income – overall, it was a very positive year in relation to patronage income, with a high retention rate of existing supporters twinned with the establishment of new partnerships throughout the year.

Community Supporters – this area was not as successful as hoped, albeit £75k is still an excellent return especially as we did not have a fundraiser in the relevant post for about a quarter of the year.

Grants and Trusts – continues to be an excellent source of support with 40% of all income derived from this source – up from 14% in 19/20.

Resource was increased in this area by 0.4 FTE in 23/24 and we will increase this by a further 0.6 FTE in 24/25.

Events – the annual ball did not go ahead, which led to the significantly negative variance of -£75k. This was partially offset by a £35k saving on costs that were not spent – reducing the net impact of not running the event to -£40k.

Room Hire – this was a new income line to reflect the opportunity for the charity to commercially hire facilities. The overperformance is, in part, due to moving previous income from other income lines, where it previously sat.

Bank Interest – this was considerably higher than budgeted, due to the sharp increase in interest rates.

Charity Expenditure

The large underspend on salaries was due to there being gaps throughout the year, and the large deficit in depreciation was due to many assets fully depreciating on our 10th birthday – the deficit in fundraising costs was explained above. There was also a positive movement on the charity's investments of c£28k. On the flip side, the large increase in delivery costs were the result of new projects starting, which were funded by Grants and Trusts – such as Youth Music.

Summary

The charity has run a large deficit over the past few years – a planned decision by Trustees to ensure that the services for young people were not reduced while the charity moved towards a more sustainable position. In 22/23 the deficit was -c£593k and the planned deficit in 23/24 was -c£556k – therefore, achieving a deficit of -c£261k is good progress. Additionally, a £21k surplus in the Trading account was positive; the charity will benefit from this in due course.

The Group (Charity and Trading) has £2.252m cash, in the bank or in investments, and has few trade debtors or creditors.

**WIGAN BOYS & GIRLS CLUB
REPORT OF THE TRUSTEES
for the Year Ended 31 March 2023**

STRATEGIC REPORT – continued

Principal funding sources

Annually, patrons of Wigan Youth Zone (both individuals and businesses) support the ongoing running of the Youth Zone costs by providing unrestricted funds at all levels on a voluntary basis. This Patronage programme, along with an annual fundraising events calendar and community engagement campaign, is a valuable source of unrestricted income.

The charity currently receives core annual funding from the Local Authority, which provides a significant contribution to the charity's unrestricted income – the Youth Zone is very grateful for the ongoing partnership. In January 2024, Wigan Council committed to a new three-year funding agreement of £425k p/a – with an option to extend the agreement by a further year.

The grants and trusts strategy continues to be effective, with excellent performance in the past financial year.

The charity is registered with the Fundraising Regulator and all staff are monitored through supervision to ensure that they are acting in a manner befitting a reputable charity. We have received no complaints about our conduct or fundraising efforts over the past year.

Investment policy and objectives

There are no restrictions on the Charity's power to invest. The investment strategy is set by the Trustees and takes account of the objectives of the Charity. Certain funds introduced by the Trustees/founder patrons are designated as restricted, as they have been applied to capital projects, including the costs of building and fitting out Wigan Youth Zone and The Venue.

Wigan Youth Zone made an investment of £250k into the TM New Court Fund, managed by Thesis Unit Trust Management Limited, in 2021. The fund is med-low risk, and the investment is liquid. The current valuation (to 31/03/24) is £281,503.03.

Reserves policy

The Board of Trustees has established a reserves policy, in compliance with the Charity Commission guidelines, which it reviews annually – both the sum it wishes to hold in reserves in the unrestricted budget and the basis for that figure. In reviewing the potential costs that could arise should a significant reduction in income occur, the Trustees have determined that 'free' (unrestricted) reserves should be maintained at a minimum of 6 months budgeted unrestricted expenditure, which in 2023/24 amounted to £0.81m (£0.99m in 2022/23).

As of 31 March 2024, free reserves for the Group stood at £1.911m which is approximately 14 months of unrestricted expenditure cover based on the 2024/5 budget.

**WIGAN BOYS & GIRLS CLUB
REPORT OF THE TRUSTEES
for the Year Ended 31 March 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 25 June 2009.

Recruitment and appointment of new trustees

The process for appointing a new Trustee onto the Board is as follows:

1. Board of Trustees to approve if an appointment is to be made when a vacancy occurs or if a new position is being proposed.
2. Trustees asked to provide recommendations of suitable candidates.
3. Advertise positions to supporter network.
4. Interview process with CEO, Chair and at least one other panel member.
5. Appointment made (if suitable, if not back to stages 2&3 – perhaps advertising roles even more widely).
6. Full induction process completed.

All Trustees give their time voluntarily and receive no benefits from the charity.

Induction and training of new trustees

New Trustees are inducted according to a defined policy and are invited and encouraged to attend a series of short meetings to familiarise themselves with the charity and the context within which it operates. These will be jointly led by the Chair, CEO and other Trustee and Operational Team members of the charity and cover: the obligations of Trustees; the main documents which set out the operational framework for the charity including the Memorandum and Articles; resourcing and the current financial position as set out in the latest published accounts and future plans and objectives. All new Trustees are DBS checked, receive safeguarding training and any other relevant training related to their trusteeship.

Organisational structure

The Trustees are entitled to hold office on a three-year rolling basis, in line with good governance, unless their office is terminated in accordance with the Articles of Association. Future Trustees must be appointed by resolution of the Trustees. In accordance with the Articles of Association the Trustees can hold meetings at any time – at present, Board meetings are bi-monthly.

The Trustees have appointed a suitably qualified senior management team to manage the operational activities of the charity.

The CEO is responsible for ensuring that the charity delivers the services specified and that key performance indicators are met. The Head of Operations and Head of Youth Work have responsibility for the day-to-day operational management of the charity, individual supervision of the staff team and also ensuring that the team continue to develop their skills and working practices in line with good practice. The Head of People ensures that all policies and procedures are in place and relevant. The Head of Fundraising is responsible for the income generation of the charity.

The remuneration policy for the staff is agreed by the Remuneration and Benefits Committee which meets annually. The committee has agreed that it is the aspiration, depending on affordability, for all staff wages to follow Consumer Price Index meaning that all increases will be in line with this % (using February's figure) as standard. Over and above this, wage increases will also be considered for team members that have fallen out of benchmark or have performed exceptionally well.

**WIGAN BOYS & GIRLS CLUB
REPORT OF THE TRUSTEES
for the Year Ended 31 March 2023**

STRUCTURE, GOVERNANCE AND MANAGEMENT – continued

Risk management

The Trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The Trustees have completed a risk register which lists the major risks the charity is exposed and the systems in place to mitigate these risks. The register is split into five areas (Financial, Strategic, Operational, Governance/Reputational, Facilities) and each risk is scored (out of five – 1 low, 5 very high) for likelihood and impact - these scores are multiplied together to give the Gross Risk. After the mitigations, the scores are updated and multiple together to give the Residual Risk. The scores are RAG rated 1-5 (low = green), 5-9 (medium = amber), 10+ (high = red).

The following overview shows the average Gross and Residual Risk figures for each of the five areas:

Financial	Gross Risk	Residual Risk
Average Scores (7 risks in total)	8	5
Strategic	Gross Risk	Residual Risk
Average Scores (3 risks in total)	8	5
Operational	Gross Risk	Residual Risk
Average Scores (13 risks in total)	11	6
Governance/Reputational	Gross Risk	Residual Risk
Average Scores (8 risks in total)	9	5
Facilities	Gross Risk	Residual Risk
Average Scores (14 risks in total)	8	5

Volunteers

Our volunteer programme continued the momentum from the previous year - this includes our young leader's programme whereby older members support our Junior sessions. In addition to these volunteers, we continued to have several people offering 1-2-1 mentoring with young people, and we benefitted from the time and expertise of our Trustees who volunteer a considerable amount of their time to support the organisation.

In total we benefitted from 10,080 volunteer hours over the year.

Wigan Youth Zone received the King's Award for Voluntary Service in 2023, the highest accolade achievable by a charity, in recognition of the significant impact the volunteering programme has on the charity and wider community.

Relationship to OnSide

Since the establishment of Wigan Youth Zone is part of the OnSide Network – a federated network with Youth Zones around the country. The benefit of this relationship has been significant with a range of benefits including (but not limited to), database infrastructure, expertise consultation, shared services, joint fundraising initiatives, professional development programmes and collaborative fora.

This relationship is underpinned by a signed Network Agreement which specifies expectations on both parties and Wigan Youth Zone is compliant with its obligations under this.

WIGAN BOYS & GIRLS CLUB

REPORT OF THE TRUSTEES for the Year Ended 31 March 2024

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Wigan Boys & Girls Club for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare group financial statements for each financial year which give a true and fair view of the state of affairs of the charitable group and of the incoming resources and application of resources, including the income and expenditure, of the charitable group for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable group will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable group and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable group and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

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

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 23 December 2024, 12:00 GMT signed on the board's behalf by:



.....
G Speakman - Trustee

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF WIGAN BOYS & GIRLS CLUB

Opinion

We have audited the financial statements of Wigan Boys & Girls Club (the 'charitable company') and its subsidiary ("the group") for the year ended 31 March 2024 which comprise the Consolidated Statement of Financial Activities, the Consolidated and Charity Statement of Financial Position, the Consolidated Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
WIGAN BOYS & GIRLS CLUB**

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF WIGAN BOYS & GIRLS CLUB

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- we identified the laws and regulations applicable to the group and company through discussions with directors and other management, focusing on those that had a direct effect on the financial statements or that had a fundamental effect on its operations. Key laws and regulations that we identified included the UK Companies Act, tax legislation, employment legislation and Health and Safety regulations.

- we enquired of the directors and reviewed correspondence with HMRC for evidence of non-compliance with laws and regulations. We also reviewed controls the directors have in place to ensure compliance.

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and

- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

- performed analytical procedures to identify any unusual or unexpected relationships;

- tested journal entries to identify unusual transactions;

- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias.

- we reviewed financial statements disclosures and tested to supporting documentation to assess compliance with relevant laws and regulations discussed above;

- we enquired of the directors about actual and potential litigation and claims.

Due to inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, as with any audit, there remained a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing fraud or non-compliance with laws and regulations and cannot be expected to detect all fraud and non-compliance with laws and regulations.

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

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
WIGAN BOYS & GIRLS CLUB**

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

John B S Fairhurst BA(Hons) FCA (Senior Statutory Auditor)
for and on behalf of Fairhurst Audit Services Ltd
Statutory Auditor
Chartered Accountants
Douglas Bank House
Wigan Lane
Wigan
Lancashire
WN1 2TB

John Fairhurst

23 December 2024 | 12:01 GMT
Date:

WIGAN BOYS & GIRLS CLUB**CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 March 2024**

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	780,249	593,551	1,373,800	1,130,466
Charitable activities					
Youth projects and activities	5	143,202	-	143,202	134,047
Other trading activities	3	165,250	-	165,250	216,816
Investment income	4	12,285	-	12,285	1,819
Other income	6	<u>66,063</u>	<u>-</u>	<u>66,063</u>	<u>39,741</u>
Total		<u>1,167,049</u>	<u>593,551</u>	<u>1,760,600</u>	<u>1,522,889</u>
EXPENDITURE ON					
Raising funds	7	60,682	2,009	62,691	103,587
Charitable activities					
Youth projects and activities	8	<u>1,420,851</u>	<u>515,414</u>	<u>1,936,265</u>	<u>2,010,978</u>
Total		<u>1,481,533</u>	<u>517,423</u>	<u>1,998,956</u>	<u>2,114,565</u>
NET INCOME/(EXPENDITURE)		(314,484)	76,128	(238,356)	(591,676)
Tax on activities		(1,772)	-	(1,772)	-
Transfers between funds	19	<u>107,710</u>	<u>(107,710)</u>	<u>-</u>	<u>-</u>
Net movement in funds		(208,546)	(31,582)	(240,128)	(591,676)
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>2,119,743</u>	<u>6,962,141</u>	<u>9,081,884</u>	<u>9,673,560</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>1,911,197</u></u>	<u><u>6,930,559</u></u>	<u><u>8,841,756</u></u>	<u><u>9,081,884</u></u>

The notes form part of these financial statements

WIGAN BOYS & GIRLS CLUB**CONSOLIDATED AND CHARITY STATEMENT OF FINANCIAL POSITION**
31 March 2024

	Notes	Group 2024 £	Group 2023 £	Charity 2024 £	Charity 2023 £
FIXED ASSETS					
Tangible assets	14	6,811,442	6,945,644	5,094,437	5,199,384
Investments	15	<u>281,503</u>	<u>248,259</u>	<u>2,281,505</u>	<u>2,248,261</u>
		7,092,945	7,193,903	7,375,942	7,447,645
CURRENT ASSETS					
Debtors	16	210,142	166,487	274,819	230,158
Cash at bank and in hand		<u>1,970,635</u>	<u>1,961,206</u>	<u>1,854,202</u>	<u>1,873,827</u>
		2,180,777	2,127,693	2,129,021	2,103,985
CREDITORS					
Amounts falling due within one year	17	<u>(431,966)</u>	<u>(239,712)</u>	<u>(411,060)</u>	<u>(196,619)</u>
NET CURRENT ASSETS		<u>1,748,811</u>	<u>1,887,981</u>	<u>1,717,961</u>	<u>1,907,366</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>8,841,756</u>	<u>9,081,884</u>	<u>9,093,903</u>	<u>9,355,011</u>
NET ASSETS		<u>8,841,756</u>	<u>9,081,884</u>	<u>9,093,903</u>	<u>9,355,011</u>
FUNDS	19				
Unrestricted funds		1,911,197	2,119,743	2,335,039	2,681,169
Restricted funds		<u>6,930,559</u>	<u>6,962,141</u>	<u>6,758,864</u>	<u>6,673,842</u>
TOTAL FUNDS		<u>8,841,756</u>	<u>9,081,884</u>	<u>9,093,903</u>	<u>9,355,011</u>

The financial statements were approved by the Board of Trustees and authorised for issue on
 23 December 2024 | 12:00 GMT and were signed on its behalf by:



.....
 G Speakman - Trustee

The notes form part of these financial statements

WIGAN BOYS & GIRLS CLUB

CONSOLIDATED STATEMENT OF CASH FLOWS
for the Year Ended 31 March 2024

	Notes	2024 £	2023 £
Cash flows from operating activities			
Cash generated from operations	1	<u>8,423</u>	<u>(317,620)</u>
Net cash used in operating activities		<u>8,423</u>	<u>(317,620)</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(11,279)	(161,013)
Interest received		<u>12,285</u>	<u>1,819</u>
Net cash provided by/(used in) investing activities		<u>1,006</u>	<u>(159,194)</u>
Change in cash and cash equivalents in the reporting period		9,429	(476,814)
Cash and cash equivalents at the beginning of the reporting period	2	<u>1,961,206</u>	<u>2,438,020</u>
Cash and cash equivalents at the end of the reporting period	2	<u><u>1,970,635</u></u>	<u><u>1,961,206</u></u>

The notes form part of these financial statements

WIGAN BOYS & GIRLS CLUB

NOTES TO THE CONSOLIDATED STATEMENT OF CASH FLOWS
for the Year Ended 31 March 2024

1. RECONCILIATION OF NET EXPENDITURE TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2024 £	2023 £
Net expenditure for the reporting period (as per the Statement of Financial Activities)	(238,356)	(591,676)
Adjustments for:		
Depreciation charges	145,481	176,635
(Gain)/loss on investment	(33,244)	15,549
Interest received	(12,285)	(1,819)
(Increase)/decrease in debtors	(43,655)	4,189
Increase in creditors	<u>190,482</u>	<u>79,502</u>
Net cash used in operations	<u>8,423</u>	<u>(317,620)</u>

2. ANALYSIS OF CASH AND CASH EQUIVALENTS

	2024 £	2023 £
Cash and cash equivalents	<u>1,970,635</u>	<u>1,961,206</u>
Total cash and cash equivalents	<u>1,970,635</u>	<u>1,961,206</u>

3. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/4/23 £	Cash flow £	At 31/3/24 £
Net cash			
Cash at bank and in hand	<u>1,961,206</u>	<u>9,429</u>	<u>1,970,635</u>
Total	<u>1,961,206</u>	<u>9,429</u>	<u>1,970,635</u>

The notes form part of these financial statements

WIGAN BOYS & GIRLS CLUB

NOTES TO THE FINANCIAL STATEMENTS for the Year Ended 31 March 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

Basis of consolidation

The group financial statements consolidate the financial statements of Wigan Boys and Girls Club and its subsidiary to 31 March 2024.

The consolidated financial statements include the results of the activities described in the Report of the Trustees, all of which are continuing.

Significant judgements and estimates

Preparation of the financial statements requires management to make significant judgements and estimates. The items in the financial statements where these judgements and estimates have been made include:

(a) Impairment of fixed assets

At each reporting date fixed 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 with 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.

(b) Useful economic lives

The useful economic lives of fixed assets are assessed on an annual basis based on the latest available information. Management believe that the useful economic lives being used currently are still appropriate.

Income

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Donations and similar incoming resources are included in the period in which they are receivable, which is when the charity becomes entitled to the resource.

Grants, including grants for the purchase of fixed assets, are recognised in full in the Statement of Financial Activities in the year in which they are receivable, except for those grants which are for a future specific period, in which case the relevant amount is deferred to that period.

Investment income is recognised in the year in which it is receivable.

Expenditure and irrecoverable vat

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.

Expenditure on raising funds are those costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

WIGAN BOYS & GIRLS CLUB**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2024****1. ACCOUNTING POLICIES - continued****Expenditure and irrecoverable vat**

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services, and include both direct and support costs relating to these activities.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees.

Value Added Tax ("VAT") is not recoverable by the Charity and the relevant costs are stated gross in the Statement of Financial Activities. The trading subsidiary is registered for VAT.

Government income

Government income comprises grants and subsidies provided as a direct result of the Covid-19 pandemic and is recognised in the period to which it relates.

Tangible fixed assets

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

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

Long leasehold land and buildings	- 10% on cost and 1% on cost
Website development costs	- 10% on cost
Fittings, furniture and equipment	- 10% on cost
Motor vehicles	- 20% on cost
Computer equipment	- 25% on cost
Software development	- 25% on cost

Taxation

The charity is exempt from corporation tax on its charitable activities, whereas the trading subsidiary has certain taxable income.

The charity is able to recover taxation on Gift aid and makes periodic reclaims, with the credits taken to Income in the period when received.

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 note 18 to the financial statements.

Designated funds

Designated funds are set aside by the Board of Trustees out of the general funds for specific future purposes or projects.

Fixed asset investments

Fixed asset investments in shares in subsidiary undertakings are stated at cost. Other investments are carried at fair value in the balance sheet, with any adjustments to the market price of the shares recognised through the Statement of Financial Activities.

Financial instruments

The charitable group only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Related party loans have no stated interest rate, are payable within one year and are measured at the undiscounted amount due.

WIGAN BOYS & GIRLS CLUB

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2024

1. ACCOUNTING POLICIES - continued

Legal status of the charity

The Charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £10.

Financial performance of the charity

The summary financial performance of the Charity alone is:

	2024 £	2023 £
Incoming resources	<u>1,575,018</u>	<u>1,375,313</u>
Resources expended	(1,817,230)	(1,950,607)
Governance costs	<u>(18,896)</u>	<u>(18,016)</u>
Net incoming/(outgoing) resources	(261,108)	(593,310)
Total funds brought forward	<u>9,355,011</u>	<u>9,948,321</u>
Total funds carried forward	<u><u>9,093,903</u></u>	<u><u>9,355,011</u></u>
Represented by:		
Unrestricted funds	2,335,039	2,681,169
Restricted funds	<u>6,758,864</u>	<u>6,673,842</u>
	<u><u>9,093,903</u></u>	<u><u>9,355,011</u></u>

The consolidated statement of financial activities includes the results of the Charity's wholly owned subsidiary, Wigan Boys & Girls Club (Trading) Limited (registered company number: 08891815 and with the same registered office as the charity). The company provides a subsidised catering service and provides an entertainment venue for the senior group.

The charity owns the entire Share Capital of 1 ordinary share of £1, 1 A ordinary share of £1 and 2,000,000 preference shares of £1. A summary of the trading results is shown below:

	2024 £	2023 £
Turnover	70,663	64,011
Other income	81,675	83,565
Cost of sales and administration costs	<u>(129,586)</u>	<u>(145,942)</u>
Net profit	22,752	1,634
Tax	<u>(1,772)</u>	-
Retained in subsidiary	<u><u>20,980</u></u>	<u><u>1,634</u></u>
	£	£
The assets and liabilities of the subsidiary were:		
Fixed assets	1,717,004	1,746,259
Current assets	142,144	114,096
Current liabilities	<u>(111,293)</u>	<u>(133,480)</u>
Total net assets	<u><u>1,747,855</u></u>	<u><u>1,726,875</u></u>
Aggregate share capital and reserves	<u><u>1,747,855</u></u>	<u><u>1,726,875</u></u>

WIGAN BOYS & GIRLS CLUB

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2024

2. DONATIONS AND LEGACIES

	2024	2023
	£	£
Donations	753,739	688,649
Gift aid recoverable	8,372	7,594
Grants	<u>611,689</u>	<u>434,223</u>
	<u>1,373,800</u>	<u>1,130,466</u>

3. OTHER TRADING ACTIVITIES

	2024	2023
	£	£
Fundraising events	116,394	172,992
Rents received	<u>48,856</u>	<u>43,824</u>
	<u>165,250</u>	<u>216,816</u>

4. INVESTMENT INCOME

	2024	2023
	£	£
Deposit account interest	<u>12,285</u>	<u>1,819</u>

5. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2024	2023
		£	£
Shop and café income	Youth projects and activities	70,663	64,011
Membership and club entry fees	Youth projects and activities	72,539	70,036
		<u>143,202</u>	<u>134,047</u>

6. OTHER INCOME

	2024	2023
	£	£
Other income	32,819	39,741
Gain on revaluation of investment	<u>33,244</u>	<u>-</u>
	<u>66,063</u>	<u>39,741</u>

7. RAISING FUNDS

Raising donations and legacies

	2024	2023
	£	£
Fundraising expenditure	10,744	42,395
Shop and café expenditure	<u>51,947</u>	<u>61,192</u>
	<u>62,691</u>	<u>103,587</u>

WIGAN BOYS & GIRLS CLUB**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2024****8. CHARITABLE ACTIVITIES COSTS**

	Direct Costs (see note 9)	Support costs (see note 10)	2024	2023
	£	£	£	£
Youth projects and activities	<u>1,908,211</u>	<u>28,054</u>	<u>1,936,265</u>	<u>2,010,978</u>

9. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2024	2023
	£	£
Staff costs	1,267,916	1,309,566
Insurance	33,638	30,113
Light and heat	129,296	182,654
Rate and water	2,765	1,324
Telephone	6,120	12,542
Postage and stationery	4,615	5,467
Advertising	9,293	6,731
Sundries	2,474	7,059
Activity delivery costs	173,596	87,585
Training and recruitment	7,526	3,660
Legal and professional fees	408	19,345
Security	491	192
Travelling and entertainment	5,871	8,351
Computer expenses	24,076	26,955
Subscriptions	14,051	9,350
Clothing and uniforms	1,020	2,283
Repairs and maintenance	54,575	50,148
Donations paid	24,999	25,000
Depreciation	<u>145,481</u>	<u>176,635</u>
	<u>1,908,211</u>	<u>1,970,960</u>

10. SUPPORT COSTS

	Finance £	Governance costs £	2024 £	2023 £
Youth projects and activities	<u>1,702</u>	<u>26,352</u>	<u>28,054</u>	<u>40,018</u>

11. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging:

	2024	2023
	£	£
Auditors' remuneration	11,350	11,050
Depreciation - owned assets	<u>145,481</u>	<u>176,635</u>

WIGAN BOYS & GIRLS CLUB**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2024****12. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

13. STAFF COSTS

	2024	2023
	£	£
Wages and salaries	1,165,381	1,201,501
Social security costs	73,283	78,656
Other pension costs	<u>29,252</u>	<u>29,409</u>
	<u>1,267,916</u>	<u>1,309,566</u>

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

	2024	2023
Charitable activities	67	72
Generating funds	4	4
Administration	<u>8</u>	<u>9</u>
	<u>79</u>	<u>85</u>

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2024	2023
£60,001 - £70,000	<u>1</u>	<u>1</u>

WIGAN BOYS & GIRLS CLUBS**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2024****14. TANGIBLE FIXED ASSETS**

GROUP	Long leasehold land and buildings £	Website development costs £	Fittings, furniture and equipment £
COST			
At 1 April 2023	7,630,723	45,228	590,398
Additions	-	-	6,606
At 31 March 2024	7,630,723	45,228	597,004
DEPRECIATION			
At 1 April 2023	833,980	37,625	561,201
Charge for year	96,642	3,733	33,921
At 31 March 2024	930,622	41,359	595,122
NET BOOK VALUE			
At 31 March 2024	6,700,101	3,869	1,882
At 31 March 2023	7,456,333	7,603	29,197

	Motor vehicles £	Computer equipment £	Software development £	Totals £
COST				
At 1 April 2023	18,000	314,241	10,000	8,608,590
Additions	-	4,673	-	11,279
At 31 March 2024	18,000	318,914	10,000	8,619,869
DEPRECIATION				
At 1 April 2023	15,600	204,540	10,000	1,662,946
Charge for year	2,400	8,785	-	145,481
At 31 March 2024	18,000	213,325	10,000	1,808,427
NET BOOK VALUE				
At 31 March 2024	-	105,589	-	6,811,442
At 31 March 2023	2,400	109,701	-	6,945,644

WIGAN BOYS & GIRLS CLUB

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2024

14. TANGIBLE FIXED ASSETS - continued

CHARITY	Long leasehold land and buildings £	Website development costs £	Fittings, furniture and equipment £
COST			
At 1 April 2023	5,803,203	45,228	526,607
Additions	-	-	2,161
At 31 March 2024	5,803,203	45,228	528,768
DEPRECIATION			
At 1 April 2023	701,725	37,626	465,862
Charge for year	78,045	3,733	18,818
At 31 March 2024	779,770	41,359	484,680
NET BOOK VALUE			
At 31 March 2024	5,023,433	3,869	44,088
At 31 March 2023	5,101,478	7,602	60,745
	Motor vehicles £	Computer equipment £	Totals £
COST			
At 1 April 2023	18,000	198,865	6,591,903
Additions	-	4,673	6,834
At 31 March 2024	18,000	203,538	6,598,737
DEPRECIATION			
At 1 April 2023	15,600	171,706	1,392,519
Charge for year	2,400	8,785	111,781
At 31 March 2024	18,000	180,491	1,504,300
NET BOOK VALUE			
At 31 March 2024	-	23,047	5,094,437
At 31 March 2023	2,400	27,159	5,199,384

WIGAN BOYS & GIRLS CLUB

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2024

15. FIXED ASSET INVESTMENTS

GROUP

	Other investments £	Totals £
MARKET VALUE		
At 1 April 2023	248,259	248,259
Revaluations	<u>33,244</u>	<u>33,244</u>
At 31 March 2024	<u>281,503</u>	<u>281,503</u>
NET BOOK VALUE		
At 31 March 2024	<u>281,503</u>	<u>281,503</u>
At 31 March 2023	<u>248,259</u>	<u>248,259</u>

There were no investment assets outside the UK.

CHARITY

	Shares in group undertakings £	Other investments £	Totals £
COST OR VALUATION			
At 1 April 2022	2,000,002	248,259	2,248,261
Revaluations	<u>-</u>	<u>33,244</u>	<u>33,244</u>
At 31 March 2023	<u>2,000,002</u>	<u>281,503</u>	<u>2,281,505</u>
NET BOOK VALUE			
At 31 March 2023	<u>2,000,002</u>	<u>281,503</u>	<u>2,281,505</u>
At 31 March 2022	<u>2,000,002</u>	<u>248,259</u>	<u>2,248,261</u>

Cost or valuation at 31 March 2024 is represented by:

	Shares in group undertakings £	Other investments £	Totals £
Valuation in 2021	-	4,961	4,961
Valuation in 2022	-	8,847	8,847
Valuation in 2023	-	(15,549)	(15,549)
Valuation in 2024	-	33,244	33,244
Cost	<u>2,000,002</u>	<u>250,000</u>	<u>2,250,002</u>
	<u>2,000,002</u>	<u>281,503</u>	<u>2,281,505</u>

The company's investments at the balance sheet date in the share capital of companies include the following:

WIGAN BOYS & GIRLS CLUB**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2024****15. FIXED ASSET INVESTMENTS - continued**

The charity's investments at the Statement of Financial Position date in the share capital of companies include the following:

Subsidiary	Principal Activity	% Holding	Direct/Indirect Holding
Wigan Boys & Girls Club (Trading) Limited	Catering	100%	Direct

16. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Group 2024 £	Group 2023 £	Charity 2024 £	Charity 2023 £
Trade debtors	146,018	99,006	121,355	72,477
Amounts owed by group undertakings	-	-	90,387	90,387
Other debtors	<u>64,124</u>	<u>67,481</u>	<u>63,077</u>	<u>67,294</u>
	<u>210,142</u>	<u>166,487</u>	<u>274,819</u>	<u>230,158</u>

17. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Group 2024 £	Group 2023 £	Charity 2024 £	Charity 2023 £
Trade creditors	85,332	57,801	80,417	20,210
Social security and other taxes	31,373	27,771	24,765	27,771
Other creditors	4,116	-	3,778	-
Accruals and deferred income	309,373	154,140	302,100	148,638
Tax	<u>1,772</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>431,966</u>	<u>239,712</u>	<u>411,060</u>	<u>196,619</u>

Deferred income is comprised of several restricted funds that relate to periods beyond the financial year end.

WIGAN BOYS & GIRLS CLUB**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2024****18. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	General unrestricted funds £	Designated funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
Fixed assets	-	-	6,811,442	6,811,442	6,945,644
Investments	281,503	-	-	281,503	248,259
Current assets	1,796,123	125,000	259,654	2,180,777	2,127,693
Current liabilities	<u>(291,429)</u>	<u>-</u>	<u>(140,537)</u>	<u>(431,966)</u>	<u>(239,712)</u>
	<u>1,786,197</u>	<u>125,000</u>	<u>6,930,559</u>	<u>8,841,756</u>	<u>9,081,884</u>

WIGAN BOYS & GIRLS CLUB

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2024

19. MOVEMENT IN FUNDS

	At 1/4/23 £	Net movement in funds £	Transfers between funds £	At 31/3/24 £
Unrestricted funds				
General fund	1,994,743	(316,256)	107,710	1,786,197
Designated Funds	<u>125,000</u>	<u>-</u>	<u>-</u>	<u>125,000</u>
	2,119,743	(316,256)	107,710	1,911,197
Restricted funds				
Fixed assets	6,945,644	(134,202)	-	6,811,442
Arts Council	-	499	-	499
Procure Plus	2,918	6,000	(8,918)	-
NCS	-	239	-	239
Children in Need	1,060	(109)	-	951
HAF - Holiday Club	-	3,849	3,770	7,619
SHCJ - Inclusion Coordinator	-	631	(631)	-
Cash4Kids	-	708	-	708
P2P (Year 2)	-	(246)	246	-
ESF - Step Ahead	1,087	-	(1,087)	-
Onside - Wellness	754	890	-	1,644
Charles Hayward Foundation	-	(721)	721	-
UK Youth Inspire	-	3,475	-	3,475
Future You	-	34,568	-	34,568
The Asda Foundation	200	-	(200)	-
FiredUp4Clay	-	154	-	154
Seniors Holiday Hunger	-	(150)	150	-
Burberry Project	-	7,830	(2,877)	4,953
Leigh Youth Club	-	38,072	(37,428)	644
Eric Wright	-	35,000	(35,000)	-
Presidents Cup	18	-	(18)	-
Hatch UK Youth KFC	5,252	22,796	(19,655)	8,393
Access Fund	1,708	(401)	-	1,307
Off the Grid	3,500	3,101	-	6,601
Youth Music Fund	-	6,982	(6,982)	-
You're The Best Fest Event - Wigan Council	-	3,482	-	3,482
OnSide Residential Fund	-	1,913	-	1,913
Cost of Living Grant - National Lottery	-	41,967	-	41,967
Jigsaw Foundation	-	(7)	7	-
Youth Empowerment - Million Hours	-	(144)	144	-
OnSide Foundation	<u>-</u>	<u>(48)</u>	<u>48</u>	<u>-</u>
	<u>6,962,141</u>	<u>76,128</u>	<u>(107,710)</u>	<u>6,930,559</u>
TOTAL FUNDS	<u>9,081,884</u>	<u>(240,128)</u>	<u>-</u>	<u>8,841,756</u>

WIGAN BOYS & GIRLS CLUB

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2024

19. 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	1,167,049	(1,483,305)	(316,256)
Restricted funds			
Fixed assets	-	(134,202)	(134,202)
Arts Council	29,740	(29,241)	499
Procure Plus	6,000	-	6,000
NCS	6,744	(6,505)	239
Children in Need	18,761	(18,870)	(109)
HAF - Holiday Club	54,179	(50,330)	3,849
WYZ Adventure Project - GMCA	4,600	(4,600)	-
SHCJ - Inclusion Coordinator	4,343	(3,712)	631
Cash4Kids	2,000	(1,292)	708
P2P (Year 2)	(218)	(28)	(246)
Onside - Wellness	31,101	(30,211)	890
Charles Hayward Foundation	20,280	(21,001)	(721)
UK Youth Inspire	11,052	(7,577)	3,475
Future You	49,098	(14,530)	34,568
FiredUp4Clay	9,881	(9,727)	154
Seniors Holiday Hunger	4,642	(4,792)	(150)
Burberry Project	20,356	(12,526)	7,830
Leigh Youth Club	115,306	(77,234)	38,072
Eric Wright	35,000	-	35,000
Hatch UK Youth KFC	29,221	(6,425)	22,796
Access Fund	-	(401)	(401)
Off the Grid	3,500	(399)	3,101
Youth Music Fund	45,398	(38,416)	6,982
You're The Best Fest Event - Wigan Council	6,000	(2,518)	3,482
OnSide Residential Fund	5,533	(3,620)	1,913
Cost of Living Grant - National Lottery	59,092	(17,125)	41,967
Jigsaw Foundation	9,333	(9,340)	(7)
Supporting Our Communities - HSBC	3,332	(3,332)	-
Youth Empowerment - Million Hours	1,224	(1,368)	(144)
Lifeskills + (GMCA - WEA - UKSPF)	7,434	(7,434)	-
Worsley Hall Alliance - GM VRU	619	(619)	-
OnSide Foundation	-	(48)	(48)
	<u>593,551</u>	<u>(517,423)</u>	<u>76,128</u>
TOTAL FUNDS	<u><u>1,760,600</u></u>	<u><u>(2,000,728)</u></u>	<u><u>(240,128)</u></u>

Designated funds

The trustees have designated certain unrestricted funds totalling £125,000 (included in the net movement above), for essential future spending. These include monies for specific projects, planned repairs and maintenance programmes.

Any excess resources expended in any one period will be covered by unrestricted funds.

WIGAN BOYS & GIRLS CLUB

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2024

19. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/4/22 £	Net movement in funds £	Transfers between funds £	At 31/3/23 £
Unrestricted funds				
General fund	2,579,278	(674,596)	90,061	1,994,743
Designated Funds	<u>125,000</u>	<u>-</u>	<u>-</u>	<u>125,000</u>
	2,704,278	(674,596)	90,061	2,119,743
Restricted funds				
Fixed assets	6,961,265	(5,592)	(10,029)	6,945,644
Procure Plus	-	2,918	-	2,918
Children in Need	3,903	(2,843)	-	1,060
Internet Citizens	1,939	(720)	(1,219)	-
HAF - Holiday Club	-	34,670	(34,670)	-
ESF - Step Ahead	-	1,087	-	1,087
Onside - Wellness	-	754	-	754
The Skelton Charity	1,305	(1,305)	-	-
The Asda Foundation	870	(670)	-	200
Seniors Holiday Hunger	-	30,433	(30,433)	-
Burberry Project	-	(2,881)	2,881	-
Leigh Youth Club	-	(412)	412	-
Eric Wright	-	16,680	(16,680)	-
Presidents Cup	-	18	-	18
Hatch UK Youth KFC	-	6,660	(1,408)	5,252
Access Fund	-	1,708	-	1,708
Off the Grid	-	3,500	-	3,500
Kickstart	<u>-</u>	<u>(1,085)</u>	<u>1,085</u>	<u>-</u>
	<u>6,969,282</u>	<u>82,920</u>	<u>(90,061)</u>	<u>6,962,141</u>
TOTAL FUNDS	<u><u>9,673,560</u></u>	<u><u>(591,676)</u></u>	<u><u>-</u></u>	<u><u>9,081,884</u></u>

WIGAN BOYS & GIRLS CLUB

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2024

19. 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	1,127,248	(1,801,844)	(674,596)
Restricted funds			
Fixed assets	-	(5,292)	(5,292)
Procure Plus	7,000	(4,082)	2,918
Children in Need	37,922	(40,765)	(2,843)
Internet Citizens	-	(720)	(720)
UK Active Youth	14,698	(14,698)	-
HAF - Holiday Club	80,398	(45,728)	34,670
SHCJ - Inclusion Coordinator	5,469	(5,469)	-
Onside - Culture of Health	9,122	(9,122)	-
P2P (Year 2)	39,268	(39,268)	-
ESF - Step Ahead	1,194	(107)	1,087
Onside - Wellness	30,280	(29,526)	754
Charles Hayward Foundation	19,721	(19,721)	-
Future You	25,455	(25,455)	-
The Skelton Charity	-	(1,305)	(1,305)
The Asda Foundation	-	(670)	(670)
FiredUp4Clay	11,382	(11,382)	-
Seniors Holiday Hunger	30,641	(208)	30,433
Burberry Project	7,500	(10,381)	(2,881)
Leigh Youth Club	34,331	(34,743)	(412)
Eric Wright	21,500	(4,820)	16,680
Presidents Cup	4,001	(3,983)	18
Hatch UK Youth KFC	9,414	(2,754)	6,660
Access Fund	2,845	(1,137)	1,708
Off the Grid	3,500	-	3,500
Kickstart	-	(1,085)	(1,085)
	<u>395,641</u>	<u>(312,721)</u>	<u>82,920</u>
TOTAL FUNDS	<u><u>1,522,889</u></u>	<u><u>(2,114,565)</u></u>	<u><u>(591,676)</u></u>

WIGAN BOYS & GIRLS CLUB

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2024**

20. OTHER FINANCIAL COMMITMENTS

There is a lease relating to the land at Parsons Walk, Wigan with Wigan Borough Council. The lease is for 125 years from the 12 August 2011. The principal rent is an annual sum of one peppercorn.

The property is subject to a lien in favour of the Football Foundation in respect of a grant made to the charity.

21. RELATED PARTY DISCLOSURES

The charitable company has taken advantage of exemption, under the terms of Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', not to disclose related party transactions with wholly owned subsidiaries within the group.

Members of the management board and/or organisations in which they are a part have made donations or raised funds on behalf of the Charity totalling £50,000 (2023: £50,000).

No other trustee or other person related to the charity had any personal interest in any contract or transaction entered into the charity during the year.

There are no other material related party transactions that require disclosure in the financial statements.

WIGAN BOYS & GIRLS CLUB**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 March 2024**

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	753,739	688,649
Gift aid recoverable	8,372	7,594
Grants	<u>611,689</u>	<u>434,223</u>
	1,373,800	1,130,466
Other trading activities		
Fundraising events	116,394	172,992
Rents received	<u>48,856</u>	<u>43,824</u>
	165,250	216,816
Investment income		
Deposit account interest	12,285	1,819
Charitable activities		
Shop and café income	70,663	64,011
Membership and club entry fees	<u>72,539</u>	<u>70,036</u>
	143,202	134,047
Other income		
Other income	32,819	39,741
Gain on revaluation of investment	<u>33,244</u>	<u>-</u>
	<u>66,063</u>	<u>39,741</u>
Total incoming resources	1,760,600	1,522,889
EXPENDITURE		
Raising donations and legacies		
Fundraising expenditure	10,744	42,395
Shop and café expenditure	<u>51,947</u>	<u>61,192</u>
	62,691	103,587
Charitable activities		
Wages	1,165,381	1,201,501
Social security	73,283	78,656
Pensions	29,252	29,409
Insurance	33,638	30,113
Light and heat	129,296	182,654
Rates and water	2,765	1,324
Telephone	6,120	12,542
Postage and stationery	4,615	5,467
Advertising	9,293	6,731
Sundries	2,474	7,059
Activity delivery costs	173,596	87,585
Training and recruitment	7,526	3,660
Legal and professional fees	408	16,845
Security	491	19,345
Travelling and entertainment	5,871	8,351
Computer expenses	24,076	26,955
Subscriptions	14,051	9,350
Clothing and uniforms	1,020	2,283

This page does not form part of the statutory financial statements

WIGAN BOYS & GIRLS CLUB**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 March 2024**

	2024 £	2023 £
Charitable activities – continued		
Repairs and maintenance	54,575	50,148
Donations paid	<u>24,999</u>	<u>31,000</u>
	1,825,421	1,897,912
Support costs		
Finance		
Bank charges	1,521	2,066
Credit card charges	181	74
Loss on investment revaluation	<u>-</u>	<u>15,549</u>
	1,702	17,689
Depreciation		
Long leasehold	96,642	101,100
Fixtures and fittings	33,921	63,890
Motor vehicles	2,400	3,600
Computer equipment	8,785	8,045
Website	<u>3,733</u>	<u>-</u>
	1,972,604	2,092,236
Governance costs		
Auditors' remuneration	11,350	11,050
Payroll and taxation	<u>15,002</u>	<u>11,279</u>
	<u>26,352</u>	<u>22,329</u>
Total resources expended	<u>1,998,956</u>	<u>2,114,565</u>
Net expenditure	<u>(238,356)</u>	<u>(591,676)</u>

This page does not form part of the statutory financial statements

WIGAN BOYS AND GIRLS CLUB

England & Wales - Charity number 1134451

Accounts

REGISTERED COMPANY NUMBER: 06944425 (England and Wales)
REGISTERED CHARITY NUMBER: 1134451

**REPORT OF THE TRUSTEES AND
CONSOLIDATED AUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023
FOR
WIGAN BOYS & GIRLS CLUB**

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

WIGAN BOYS & GIRLS CLUB

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for the Year Ended 31 March 2023**

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WIGAN BOYS & GIRLS CLUB

REPORT OF THE TRUSTEES for the Year Ended 31 March 2023

The trustees of the charity, who are also directors of the Company for the purposes of the Companies Act 2006, present their annual report and consolidated financial statements of Wigan Boys and Girls Club for the year ended 31 March 2023. The trustees confirm that the annual report and financial statements of the Company and its subsidiary comply with the current statutory requirements, the requirements of the Company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

06944425 (England and Wales)

Registered Charity number

1134451

Registered office

Wigan Youth Zone
Parsons Walk
Wigan
Lancashire
WN1 1RU

Trustees

G Speakman Chairman
R J Ainscough (resigned 1/4/2022)
N T Finch
G S Foster
L M McAllister
J Salt
H E Taylor (resigned 28/10/2022)
P G Farrington
C Beck
J P Chadwick
C Sweeney (resigned 1/6/2023)
C H Parker Stubbs (resigned 15/9/2022)
C Havers (appointed 29/11/2022)

Auditors

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

Bankers

Barclays Bank PLC
Wigan Branch
Market Place
Wigan, Lancashire
WN1 1QS

Senior Management Team

Anthony Ashworth-Steen Executive Director
Lisa Potter HR/Administration Manager
Sikander Ali Youth Work Manager
Nicola Varley Deputy Youth Work Manager
Lynsey Heyes Head of Fundraising

WIGAN BOYS & GIRLS CLUB

REPORT OF THE TRUSTEES for the Year Ended 31 March 2023

OBJECTIVES AND ACTIVITIES

Objectives

The trustees have referred to the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and planning our activities, and are confident that the charity meets the public benefit requirements.

Wigan Boys and Girls Club (Wigan Youth Zone), the largest of its kind in the UK, is one of the leading providers of youth services in the Wigan Borough. We aim to create a better future for local disadvantaged 8-19 year olds (up to age 25 for those with additional needs) and to instil self-belief and confidence, increased aspirations and greater resilience in our members. We do this by offering a range of activities such as employment support, health and well-being, a first class sport provision and media and arts. We also offer more targeted provision to young people who are most at risk.

Aims

Provide quality youth provision in a safe environment in which young people can take part in a wide range of sports, arts and music activities in which they can develop their personal and social skills and qualities needed for learning, work and the transition to adulthood.

Raise young people's aspirations, build their confidence and resilience and provide them with information that will assist them in making the right lifestyle choices - particularly in relation to substance misuse and involvement in crime and anti-social behaviour.

Improve young people's physical and emotional health and wellbeing.

Make a significant impact on our local community through improved community cohesion and a reduction in crime and anti-social behaviour. Provide a real 'community' asset which promotes and facilitates close partnership working.

Give every young person a chance to succeed by providing employment, apprenticeships, education and training skills and opportunities for all abilities, and provide a strong and sustainable mentoring programme for those who need it most.

Develop our business model by ensuring we have a strong income generation strategy that grows private sector income, maintains and where possible increases a public sector income and develops innovative new funding streams that include all stake holders, our staff, volunteers and members, the community, businesses, their workforces and parents as well as maintaining a robust reserves policy in order to remain sustainable over the immediate and long-term future.

We regularly review our work to ensure we are meeting our aims. To deliver our aims to the best of our ability we partner with local agencies and are working towards a Bronze Award for our youth work under the Ambition Quality national standards framework.

WIGAN BOYS & GIRLS CLUB

REPORT OF THE TRUSTEES for the Year Ended 31 March 2023

STRATEGIC REPORT

A message from Wigan Youth Zone's Chair

It will be no surprise to anyone reading this report, that it has been a very difficult year for the charitable sector. Escalating costs twinned with an even more competitive fundraising climate, have added further pressure onto what was an already difficult challenge to raise c£2m a year to sustain our local charity.

We know that all young people, irrespective of background, have challenges growing up and therefore our universal youth services provide an opportunity for young people to engage positively, delivering benefits for them and the wider community. However, we have witnessed that the conditions for some young people we work with have been exacerbated by both the pandemic and the cost-of-living crisis. In the past year 41% (2,606) of young people we have worked with, live within the 20% most deprived areas in England. As a result, this has led to us supporting more young people with free memberships, entry to our services and meals and has also increased the demand for 1-2-1 support sessions for young people who are experiencing challenges in their lives. In total, we have witnessed a significant demand for the services of the charity over the past year with 6,310 individual young people accessing our services 78,605 times.

At the outset of the 2022/23 financial year and against the context of our 3-year plan, the strategic focus was in three main areas; service delivery, organisational sustainability and organisational development – and I am pleased to report that we achieved, or outperformed, the majority of our targets in each of these areas as detailed elsewhere in this report.

Service Delivery

In terms of our service delivery, we achieved the vast majority of our targets as we regularly celebrated the achievements of our members, ran three large-scale community focussed events, strengthened our existing partnerships and forged new ones and expanded our inclusion and employability services.

Organisational Sustainability

The charity has been running at an in-year financial deficit for several years (apart from 2020/21 when we had a significant surplus due to emergency Covid-19 funding) which has been planned, and approved, by the Board in the short-term to maintain our services for young people at a time when they arguably need our support more than ever. However, the aim of the Board is to achieve a break-even position each year to ensure the charity is as sustainable as any charity can be.

Our income targets for the year were mostly achieved with our grants and trusts programme exceeding target, corporate and community fundraising meeting target and Wigan Council maintaining their generous support. New major donor income was lower than budgeted whilst, simultaneously, several Patrons brought their support to an end (or lowered it). All in all, income for the Charity (all figures refer to Charity only unless stipulated otherwise) was £1.375m, just £34k lower than budget of £1.409m which, considering the circumstances, was quite an accomplishment. On the expenditure side, there were large positive and negative variances across the budgeted landscape, for example there were a number of staffing gaps over the course of the year which led to c£137k less expenditure than the c£1.467m budget, whereas the cost of Gas and Electricity, at c£140k, was more than double the budget reflecting macro issues. In total, the charity expenditure was c£1.969m, c£122k lower than the budget.

Taking everything into account the year-end deficit for the Charity was -c£593k - materially less than budgeted, but a deficit nonetheless.

The Trading Company brought in, and cost, more money than budgeted, resulting in an overall surplus of £1.6k against a budgeted surplus of £1k – this was after a £6k donation that was made from the Trading Company to the Charity.

Given the prevailing climate which we expect to continue, our strategy to bring on new, high-level, funders will take time and therefore the road to a sustainable financial position remains a longer one and one which will require more significant revenue investment over the next three years, which the Trustees have approved at a cost of c£495k. This is consistent with our current three-year strategy which, if successful, would see the Charity deliver a small cash surplus in the year to April 2026. To achieve this, we need to both increase our income and reduce our expenditure, whilst carefully monitoring our reserves, which at the end of the financial year remained healthy, representing 10/11 months cover.

WIGAN BOYS & GIRLS CLUB

REPORT OF THE TRUSTEES for the Year Ended 31 March 2023

STRATEGIC REPORT – continued

Organisational Development

Over and above the direct work with young people and our underpinning finances, there has also been significant investment on our organisational development over the past year. We completed a capital expenditure programme to upgrade further the facilities on offer to young people, upgraded the IT infrastructure of the organisation and expanded our Communications Department. We also conducted a small-scale staff restructure to enhance the overall running of the Youth Zone which was an enhancement of and a redeployment of existing resources, not a cost cutting exercise.

Outlook

We have much to celebrate whilst also aspiring to achieve even more over the coming year and beyond. Our Trustee Board has been reflecting on the Vision and Strategic Roadmap for the Charity covering a 3 year period to 2026, which should be finalised by early 2024 and factored into our shorter term Plans.

I am looking forward to working with the Operational and Trustee team to make this a reality so that we can continue to offer our life-changing services to the young people of our borough, as we enter our eleventh year of inspiring and empowering the next generation to reach their full potential.

Gary Speakman, Chair

WIGAN BOYS & GIRLS CLUB

REPORT OF THE TRUSTEES for the Year Ended 31 March 2023

STRATEGIC REPORT – continued

Our Vision

Inspire and empower the next generation to reach their full potential.

Our Values

Community
Aspiration
Belonging
Respect
Inclusivity
Teamwork

Public benefit

All the activities of the Charity have been undertaken to further its charitable purposes for public benefit. The provision of high-quality services for young people responds to a clear, ongoing demand from young people, parents and wider communities for positive places for young people to engage with. Although providing a service to all young people, Wigan Youth Zone will encourage attendance and participation by young members of disadvantaged communities who will be able to enjoy affordable access to all the opportunities that the charity provides. Membership of Wigan Youth Zone is proved to have a positive impact on a range of measures including (but not limited to); improved confidence, reduced isolation, improved health, improving life skills and chances and increased aspirations to play a positive role in society.

The Trustees of Wigan Youth Zone believe they have complied with the duty in section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission.

Last Year at a Glance

Wigan Youth Zone is a charity which inspires and empowers the next generation to reach their full potential - this is achieved through core universal services (accessible for anyone aged 8-19, up to 25 with SEND) and specialised targeted projects. Over the past year, some of our major highlights were as follows:

- Holiday provision was an essential service to support families across the borough and we were fortunate to have the opportunity to expand our offer through funding received from the Wigan Council Holiday Activities and Food programme. During the half terms (April, June, October and February), the summer holidays and winter holidays we were able to fill a total of 2,761 free spaces for young people, reaching a total of 533 individual young people. In addition to the free places offered, there were paid-for spaces available at a highly subsidised rate – in total 3,246 places were booked for 708 individuals in the same timeframe.
- Eight WYZ members formed a company called Bee-lieve, as part of the Young Enterprise company programme. The purpose of the company was to educate the local community about the importance of bees, why we need them and the risk they are in. The company was a great success with the team going through the Greater Manchester heat and represented Greater Manchester in the North-West Regional Finals – where the team won the Marketing Award.
- A team from Wigan Youth Zone competed in the Presidents Cup against other Youth Zones from the North of England and brought back the trophy for just the second time.
- The charity celebrated its 9th birthday in style, with a themed community day – this was the first major event since the onset of the pandemic in March 2020. Over 800 people attended the event.
- Our Youth Voice group pitched for, and received, funding from a community panel to plan and deliver an event, ‘The Red Jumper Awards’, at the Youth Zone to celebrate the WYZ staff team. Awards were given to staff members in categories such as ‘the life changer award’ and the ‘community hero award’.
- We were shortlisted for two awards at the Children and Young People Now Awards (one of the most prestigious youth-based awards evenings) in the categories of Early Help (for our wellbeing worker project) and Pandemic Response. We were ‘highly commended’ for our pandemic response.

WIGAN BOYS & GIRLS CLUB

REPORT OF THE TRUSTEES for the Year Ended 31 March 2023

STRATEGIC REPORT – continued

Last Year at a Glance – continued

- We launched a new employability at Leigh Youth Hub, funded by DWP (via Wigan Council) in September – over the course of seven months we supported 75 young people, with 42% (32 young people) going into a positive destination. In Wigan, we have been continuing our employability work and supported 42 young people, with 60% going into a positive destination. [Note, the programme continues into 23/24 and therefore we expect additional positive outcomes].
- We completed our third, and final, year of our mentoring programme, funded by BBC Children in Need, and were delighted to receive an extension for a fourth year – meaning, we could support another 20 young people on an intensive 1-2-1 basis for six months.
- We've continued our excellent partnership work with Wigan Council services on a range of initiatives, such as the provision of activities for young people in the care system. In addition to Wigan Council the Youth Zone worked with a variety of other partners such as Wigan Athletic Community Trust, Wigan Warriors, Leigh Youth Hub, Leigh Sports Village, Old Courts, GMP, and Youth Focus North West.
- The Family Christmas Meal, an event to support the most vulnerable young people and their families, returned after a two year hiatus due to Covid-19 (in 2020 and 2021, WYZ took support directly to the doors of those most in need). The event was attended by 239 people from 87 families from across Wigan and Leigh and was only made possible by the generosity of the community to make it happen – both financially and by time volunteered.
- We had a particular focus on mental health and wellbeing activities across the year, through the provision of a culture of health programme and the introduction of 1-2-1 wellbeing workers on sessions. In addition, we facilitated a number of different day and residential trips to provide the young people with opportunities for new experiences.
- Over the course of the year, we had a total of 6,310 members, and they utilised our services 78,605 times.
- Aside from the face-to-face work with young people, the main highlights behind the scenes were:
- A significant investment into the facilities at Wigan Youth Zone was made including, the creation of a new 1-2-1 wellbeing room, upgrade of café area, installation of gaming area – two new MUGA pitches were laid too. Additionally, IT infrastructure at the Youth Zone was significantly enhanced.
- The number of hours volunteered significantly increased from 21/22 levels to 9802 hours (from 7532 hours).
- WYZ became a proud supporter of the GM Good Employment Charter.

Fundraising

At the outset of the financial year, we predicted that the fundraising climate would be a significant challenge, and this was our experience however our income was only short of budget by c£34k, which reflected a fantastic effort by our team and wonderful ongoing support from our stakeholders.

Wigan Youth Zone continued to rely on the support of the Local Authority and the support of Patrons, the local business community and grants giving organisations – without these income streams, the charity would not survive.

The Local Authority support continued at the same level as we have previously received, which is a significant investment each year – we are indebted to their support. In addition to this, we also had a positive variance, to budget, with our grants and trusts strategy (+c£84k). In contrast, our strategy of retaining and growing Patron investment did not come to fruition – in both cases we were unsuccessful with us falling short of our new income target and experiencing a loss of existing Patrons. In total there was a negative variance of c£99k in our Patron income, which had a knock-on effect on the coming year's budget (23/24) as income had been forecasted in accordance with our targets.

The fundraising at Wigan Youth Zone is conducted by a professional team of four; Head of Fundraising, Corporate and Community Fundraising Manager, Grants and Trusts Bid Writer and the CEO – with support from a fundraising consultant (employed from Sept '22) and the Board.

We are registered with the Fundraising Regulator and all staff are monitored through supervision to ensure that they are acting in a manner befitting a reputable charity. We have received no complaints about our conduct or fundraising efforts over the past year.

WIGAN BOYS & GIRLS CLUB
REPORT OF THE TRUSTEES
for the Year Ended 31 March 2023

STRATEGIC REPORT – continued
Grants and Trusts External Funding

Funding that Wigan Youth Zone receives from grant giving organisations helps to continue projects that would otherwise cease without the support or to expand the programme offered to young people. During 2022-23 we successfully secured several awards either as a direct recipient or via a partner organisation.

New funding in 2022/23						
Funder (via partner, as relevant)	Project	Fund Balance @ 1st Apr 22	Income in 22/23	Expenditure in 22/23	Fund Balance @ 31st March 23	Project End Date
Wigan Council Holiday Activities and Food programme	Free Holiday Club Spaces for YP on FSM (Jul 22 - Oct 22)	£0	£50,753	£50,752	£1	02/09/2022
Wigan Council Holiday Activities and Food programme	Free Holiday Club Spaces for YP on FSM (Dec 22)	£0	£12,683	£12,683	£0	23/12/2022
OnSide	Seniors Holiday Hunger	£0	£30,641	£30,641	£0	09/09/2022
Burberry (via OnSide)	Arts & Enterprise Project	£0	£7,500	£7,500	£0	30/06/2023
DWP (via Wigan Council)	Leigh Employability	£0	£34,331	£34,331	£0	31/08/2023
Eric Wright	Cost of Living Grant	£0	£21,500	£21,500	£0	31/03/2023
Eric Wright	Sports activities and cost of living uplift	£0	£35,000	£35,000	£0	31/03/2023
KFC (via UK Youth)	Hatch (Employability)	£0	£9,415	£4,163	£5,252	31/12/2023
KFC (via UK Youth)	Hatch - Access Fund	£0	£2,845	£1,137	£1,708	31/12/2023
ARIS	Sensory Room	£0	£0	£0	£0	31/03/2024
UK Youth	Inspire	£0	£14,698	£14,698	£0	30/09/2023
UK Youth	Cost of living uplift linked to Inspire	£0	£500	£500	£0	31/03/2023
M&S	Sport activities	£0	£1,000	£1,000	£0	31/03/2023
Charles Hayward	Outreach Project	£0	£19,721	£19,721	£0	31/03/2025
Off the Grid	Inspire YZ	£0	£3,500	£0	£3,500	26/05/2023
Continuation funding from previous financial year(s)						
Funder (via partner, as relevant)	Project	Fund Balance @ 1st Apr 22	Income in 22/23	Expenditure in 22/23	Fund Balance @ 31st March 23	Project End Date
Inspire Youth Zone	Fired Up 4 (pottery)	£0	£11,382	£11,382	£0	31/03/2024
Wigan Council Holiday Activities and Food programme	Free Holiday Club Spaces for YP on FSM (Dec 21 - Apr 22)	£0	£16,962	£16,962	£0	14/04/2022
OnSide	Culture of Health	£0	£9,122	£9,122	£0	30/09/2022
ESF (WEA)	Delivery Partner on Step Ahead (employability)	£0	£1,194	£1,07	£1,087	31/03/2022
ESF (Ingeus)	Future You (Employability)	£0	£25,455	£25,455	£0	29/10/2023
OnSide	Wellbeing 1-2-1 Workers	£0	£30,280	£29,523	£757	25/07/2024
Children in Need	Mentoring Project	£3,903	£37,922	£40,765	£1,060	30/09/2023
Holy Child Jesus CIO	Inclusion Coordinator	£0	£5,469	£5,469	£0	31/01/2023
Wigan Athletic Community Trust	Delivery Partner on Pathway 2 Participation	£0	£39,286	£39,286	£0	31/03/2023
The Skelton Charity	Sensory Equipment	£1,305	£0	£1,305	£0	01/04/2023
Asda Foundation	Sports kits & equipment	£870	£0	£670	£200	19/05/2022
OnSide	Presidents Cup	£0	£4,000	£3,983	£17	Rolling (Anually)
Accenture and Procure Plus	Employability Outcomes Achieved	£0	£7,000	£4,082	£2,918	Rolling (Anually)
UK Youth	Internet Citizens	£1,939	£0	£1,939	£0	31/03/2023
Totals		£8,017	£432,159	£423,676	£16,500	

WIGAN BOYS & GIRLS CLUB

REPORT OF THE TRUSTEES for the Year Ended 31 March 2023

STRATEGIC REPORT – continued

Financial review

The Charity and trading subsidiary have adopted a strong budgeting framework and performance against it is monitored monthly by the Finance Committee (comprising of three members of the operational team and three trustees) and the wider Youth Zone board. All departments are allocated a budget for the year and there are different mechanisms in place to ensure that these cannot be exceeded without prior approval.

		2022/23		
		Budget	Actual	Variance
Income	INCOME			
	Assumed Total Patronage Income	356,896	257,648	-99,248
	Local Authority	425,000	425,000	0
	Other Supporters	100,000	70,036	-29,964
	Trust & Grant Income	350,000	434,222	84,222
	Fundraising Events	80,000	99,833	19,833
	Income from Young People	80,815	73,159	-7,656
	Other income and donations	0	6,000	6,000
	Gift Aid Reclaim	16,000	7,594	-8,406
	Total bank interest	240	1,819	1,579
TOTAL INCOME		1,408,951	1,375,311	-33,640
		2022/23		
		Budget	Actual	Variance
Expenditure	EXPENDITURE			
	Salaries	1,446,000	1,302,570	-143,430
	Other Staffing Costs	20,700	26,987	6,287
	Premises Costs	201,228	226,326	25,098
	Management Costs	109,224	107,252	-1,972
	Delivery Costs	113,750	107,245	-6,505
	Fundraising Costs	41,000	38,404	-2,596
	Depreciation on Assets	142,847	144,287	1,440
	Unrealised Loss/Gain on Investment Portfolio	0	15,549	15,549
	TOTAL EXPENDITURE	2,074,749	1,968,620	-106,129
TOTAL SURPLUS/DEFICIT		-665,798	-593,309	72,489

The table (left) provides an overview of the main income and expenditure streams and the performance to budget over the course of the year. The main analysis of these figures are as follows:

Charity Income

Patronage Income – over the course of the year, secured c£65k in new/increased patronage, however our target for the year was £75k. In addition to being c£10k under our targeted increase, we also lost c£89k in existing income – including a £50k donation which we were anticipating. Reasons cited for reducing/stopping support were the longevity of support provided to the charity (and wanting to redistribute philanthropy) and affordability in the current financial circumstances.

Other supporters – the variance of c£30k does not tell the full story, as c£9k of the over-performance in events was part of this income stream. Notwithstanding this, there is room for improvement in the future.

Grants and Trusts – continues to be an excellent source of support and vindicates the strategy to increase resource in this area two years ago.

Charity Expenditure

Salaries – the large underspend to budget of £143k was due to the following reasons: staffing gaps, vacant positions which we decided not to fill on a like for like basis, and a new position that was budgeted but we did not find a suitable applicant.

Premises – the variance of £25k is due to the significant increase in gas and electricity costs (+c£73k variance to budget). A reduction to the anticipated major repairs and replacement works of c£38k (partly due to charity costs being capitalised and partly due to the Trading Company paying for the renovations to the Café), helped to reduce the impact of the utility increase.

Investment – see investment policy and objectives.

Summary

Whilst there was a significant improvement against the budgeted loss, it does not take away from the fact that the charity deficit was still £593k, thereby utilising significant cash reserves to maintain the current service, which is not a long-term sustainable strategy. The Trustees are acutely aware of this and there is both an existing three-year plan and a refreshed strategy being finalised to taper down the reliance of the charity's reserves through a simultaneous increase of the charity's income and decrease of the charity's expenditure.

The Group has £1,961m cash in the bank and has few trade debtors or creditors.

WIGAN BOYS & GIRLS CLUB

REPORT OF THE TRUSTEES for the Year Ended 31 March 2023

STRATEGIC REPORT – continued

Principal funding sources

Annually, patrons of Wigan Youth Zone (both individuals and businesses) support the ongoing running of the Youth Zone costs by providing unrestricted funds at all levels on a voluntary basis. This Patronage programme, along with an annual fundraising events calendar and community engagement campaign, is a valuable source of unrestricted income.

We currently receive £425k per annum from the Local Authority and we are hopeful that this ongoing commitment will continue for the foreseeable future as this also provides a significant contribution to the charity's unrestricted income.

The grants and trusts strategy continues to be effective, with excellent performance in the past financial year.

Investment policy and objectives

There are no restrictions on the Charity's power to invest. The investment strategy is set by the Trustees and takes account of the objectives of the Charity. Certain funds introduced by the Trustees/founder patrons are designated as restricted, as they have been applied to capital projects, including the costs of building and fitting out Wigan Youth Zone and The Venue.

During the 2020/21 financial year, Wigan Youth Zone made an investment of £250k, from reserves, into the TM New Court Fund managed by Thesis Unit Trust Management Limited. The fund is med-low risk and the investment is liquid.

Over the course of 2022/23, the value of the fund reduced from c£264k to c£248k – which was not a major surprise considering the extreme financial turbulence we have seen over the past year. On a positive note, the lowest the fund dropped to in the financial year was c£241k (in Q3) and therefore the c£248k (in Q4) indicates that the investment is starting to recover – we have seen this trend continue into the first part of the current financial year. Notwithstanding this, further fluctuations in value would not be unexpected.

Reserves policy

The Board of Trustees has established a reserves policy, in compliance with the Charity Commission guidelines, which it reviews annually – both the sum it wishes to hold in reserves in the unrestricted budget and the basis for that figure. In reviewing the potential costs that could arise should a significant reduction in income be incurred, the Trustees have determined that 'free' (unrestricted) reserves should be maintained at a minimum of 4-6 months, which in 2022/23, amounted to £0.990m (and £0.857m in 2021/22), and a maximum of 12 months.

As of 31 March 2023, free reserves for the Group stood at £2.120m which is approximately 10-11 months of unrestricted expenditure cover based on the 2023/4 budget.

In the three-year business plan to 2025/6, the Board have approved the expenditure of up to c£460k to cover the projected shortfall between the income and expenditure during the lifespan of the plan. This decision was made to ensure that the services for young people will be protected as much as possible during a turbulent fundraising and exponential increases to expenditure during economically uncertain times. Note, this is the cash position of the Charity and Trading companies only – and does not include projected growth in investment or expenditure on major repairs and replacements from the Capital Account.

Over the coming year there will be a mixture of ambitious, but realistic, fundraising targets set in conjunction with a series of savings made across the organisation over the next two years, before we hope to be able to make a small cash surplus in 2025/26.

The unrestricted reserve position to the end of 2025/26 is forecasted to be £1.238m (c7 months running costs) which are needed to meet the working capital requirements of the charity and its trading subsidiary. The Trustees are confident that they would be able to continue the current activities in the event of a significant drop in funding, at this level.

WIGAN BOYS & GIRLS CLUB

REPORT OF THE TRUSTEES for the Year Ended 31 March 2023

STRATEGIC REPORT – continued

Strategic achievements and future developments

In the 2022-25 business plan, we had a number of targets – these are listed below along with some brief narrative as to performance against these:

1. Sustain 5000 members and average 1500 visits each week and capture the impact through bi-annual social impact reports – **achieved** (6310 members and average weekly attendance was 1541).
2. Celebrate the achievements of all our members through awards initiatives and by showcasing their development through case-studies (one a month) – **achieved**.
3. Run four large-scale community events either at the YZ or across the borough designed to both increase membership and community awareness each year – **achieved**.
4. Strategically identify three new delivery-focussed organisational partnerships designed to expand the membership and/or enhance the programme – **achieved**.
5. Expand the inclusion, employability and outreach departments, as well as extend the mentoring programme, by securing external funding – **partly achieved**. Secured funding for employability and mentoring; part-funding for Outreach.
6. Conduct an organisational restructure which makes the most efficient use of our resources – **achieved**.
7. To raise £75k in new/additional patronage in 2022/23 – **partly achieved**.
8. To raise £100k from a new corporate and community fundraising strategy in 2022/23 – **partly achieved**.
9. To raise 200k (net) from the grants and trusts programme in 2022/23 – **exceeded**.
10. To retain core Wigan Council support at £425k – **achieved**.
11. To restructure the fundraising team and to recruit for additional fundraisers (including communications support) – **partly achieved**. Recruited a fundraising consultant and a Digital Communications Officer, but not a Philanthropy Manager.
12. To develop a new five-year strategy for 2023-2028 – **not achieved**. Trustees wanted to pause this strategic exercise in order to prioritise other, more pressing, objectives – and, given the existence of a strategic three-year business plan, it was deemed that this would be a suitable in the interim.
13. To achieve Cyber Essentials – **not achieved**. In order to achieve Cyber Essentials, we first needed to improve our IT infrastructure, which was achieved. We will now be working on implementing the necessary policies on order to meet the accreditation thresholds.
14. To achieve the major capital expenditure works, on time and in budget – **achieved**.

Our 2023/24 targets are as follows:

1. Sustain 5000 members and average at least 1200 visits each week, capturing impact through bi-annual social impact reports.
2. Celebrate the achievements of all our members through awards initiatives and by showcasing their development through case-studies (one a month).
3. Run four large-scale community events either at the YZ or across the borough designed to both increase membership and community awareness each year.
4. Strategically review delivery-focussed organisational partnerships, filling gaps as needed, to expand the membership and/or enhance the programme.
5. Expand the inclusion, employability and outreach departments, as well as extend the mentoring programme, by securing external funding.
6. Conduct an organisational restructure designed to reduce the cost base of the charity, whilst having a limited impact on services.
7. To raise £100k from new Major Donors in 2023/24.
8. To raise £100k from corporate and community fundraising in 2023/24.
9. To raise £250k (net) from the grants and trusts programme in 2023/24.
10. To raise £50k from WYZ events in 2023/24.
11. To retain core Wigan Council support at £425k.
12. To develop a new five-year strategy for 2023/4-2028/9.
13. To complete the IT improvements and achieve Cyber Essentials.
14. To complete the employee journey review, with a view to having all changes operational by September 2023 – this includes the development of a system to ensure that all HR actions are completed, as proposed, the creation and roll-out of dashboards and to achieve our Good Employment Charter Member status.
15. To go paperless and cashless by July 2023 and to launch an online booking system by January 2024.

WIGAN BOYS & GIRLS CLUB

REPORT OF THE TRUSTEES for the Year Ended 31 March 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 25 June 2009.

Recruitment and appointment of new trustees

In 2022/23 there were the following changes to the Board of Trustees:

Resignations

R J Ainscough – resigned on 1st April 2022

C H Parker Stubbs – resigned on 15th September 2022

H E Taylor – resigned on 28th October 2022

Appointments

C Havers was appointed on 29th November 2022

N T Finch was elected Deputy Chair in September 2022.

All Trustees give their time voluntarily and receive no benefits from the charity.

Should an appointment need to be made, the process is as follows:

1. Board of Trustees to approve position.
2. Trustees asked to provide recommendations of suitable candidates.
3. Advertise positions (should suitable candidates not surface from Trustee recommendations).
4. Interview process with CEO, Chair and one other Trustee.
5. Appointment made (if suitable; if not back to stages 2&3).
6. Full induction process completed.

Induction and training of new Trustees

New Trustees are inducted according to a defined policy and are invited and encouraged to attend a series of short meetings to familiarise themselves with the charity and the context within which it operates. These will be jointly led by the Chairman and the CEO of the charity and cover: the obligations of trustees; the main documents which set out the operational framework for the charity including the Memorandum and Articles; resourcing and the current financial position as set out in the latest published accounts and future plans and objectives. All new Trustees are DBS checked, receive safeguarding training and receive governance training.

Organisational structure

The Trustees are entitled to hold office on a three-year rolling basis, in line with good governance, unless their office is terminated in accordance with the Articles of Association. Future Trustees must be appointed by resolution of the Trustees. In accordance with the Articles of Association the Trustees can hold meetings at any time – at present, Board meetings are bi-monthly.

The Trustees have appointed a suitably qualified senior management team to manage the operational activities of the charity.

The CEO is responsible for ensuring that the charity delivers the services specified and that key performance indicators are met. The Head of Operations and Youth Work Manager have responsibility for the day-to-day operational management of the charity, individual supervision of the staff team and also ensuring that the team continue to develop their skills and working practices in line with good practice. The HR & Office Manager ensures that all policies and procedures are in place and relevant.

The remuneration policy for the staff is agreed by the Remuneration and Benefits Committee which meets annually. The committee has agreed that it is the aspiration for all staff wages to follow Consumer Price Index meaning that all increases will be in line with this % (using February's figure) as standard. Over and above this, wage increases will also be considered for top performers in line with the appraisal process.

WIGAN BOYS & GIRLS CLUB

REPORT OF THE TRUSTEES for the Year Ended 31 March 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT – continued

Organisational structure – continued

In the coming financial year, we will be planning a small-scale restructure whereby we will not be filling the following vacant positions – Philanthropy Manager, Facilities Assistant, Rec Coordinator, Climbing and DofE Coordinator, Dance Coordinator. In the cases of the Rec, Climbing and Dance - the sessional hours that would have been delivered by the Coordinators will be backfilled. Over and above this, departmental hours will be reduced in cases where we do not believe it will have a significant impact on young people. No redundancies are planned as part of the exercise. We will also look to support staff with the cost-of-living crisis, but it is exceptionally unlikely for the charity to be in a position to meet the full CPI increase for the coming year – given we are already forecasting a significant deficit.

Risk management

The Trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The Trustees have completed a risk register which lists the major risks the charity is exposed and the systems in place to mitigate these risks. The register is split into five areas (Financial, Strategic, Operational, Governance/Reputational, Facilities) and each risk is scored (out of five – 1 low, 5 very high) for likelihood and impact - these scores are multiplied together to give the Gross Risk. After the mitigations, the scores are updated and multiple together to give the Residual Risk. The scores are RAG rated 1-5 (low = green), 5-9 (medium = amber), 10+ (high = red).

The following overview shows the average Gross and Residual Risk figures for each of the five areas:

Financial	Gross Risk	Residual Risk
Average Scores (6 risks in total)	8	5
Strategic	Gross Risk	Residual Risk
Average Scores (3 risks in total)	8	5
Operational	Gross Risk	Residual Risk
Average Scores (13 risks in total)	11	6
Governance/Reputational	Gross Risk	Residual Risk
Average Scores (7 risks in total)	9	5
Facilities	Gross Risk	Residual Risk
Average Scores (14 risks in total)	8	5

Volunteers

Our volunteer programme continued the momentum from the previous year - this includes our young leader's programme whereby older members support our Junior sessions. In addition to these volunteers, we continued to have several people offering 1-2-1 mentoring with young people, and we benefitted from the time and expertise of our Trustees who volunteer a considerable amount of their time to support the organisation.

In total we benefitted from 9802 volunteer hours over the year.

Relationship to OnSide

Since the establishment of Wigan Youth Zone there has been a very close relationship to OnSide and the network of Youth Zones around the country. The benefit of this relationship has been significant with a range of benefits including (but not limited to), database infrastructure, expertise consultation, shared services, joint fundraising initiatives, professional development programmes and collaborative fora.

Prior to the pandemic, OnSide formalised the relationship with the Youth Zone via a Network Agreement which specifies expectations on both parties - this was unanimously agreed by our Board. Expectations for Wigan Youth Zone include, as examples, targets of young people delivering to, quality of provision, branding compliance and a pursuit of excellence – all areas where the Youth Zone has a history of high performance.

Wigan Youth Zone is compliant with its obligations.

WIGAN BOYS & GIRLS CLUB

**REPORT OF THE TRUSTEES
for the Year Ended 31 March 2023**

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Wigan Boys & Girls Club for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare group financial statements for each financial year which give a true and fair view of the state of affairs of the charitable group and of the incoming resources and application of resources, including the income and expenditure, of the charitable group for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable group will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable group and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable group and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

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

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 12 December 2023, 15:24 GMT and signed on the board's behalf by:



.....
G Speakman - Trustee

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF WIGAN BOYS & GIRLS CLUB

Opinion

We have audited the financial statements of Wigan Boys & Girls Club (the 'charitable company') and its subsidiary (the 'group') for the year ended 31 March 2023 which comprise the Consolidated Statement of Financial Activities, the Consolidated and Charity Statement of Financial Position, the Consolidated Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF WIGAN BOYS & GIRLS CLUB

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF WIGAN BOYS & GIRLS CLUB

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- we identified the laws and regulations applicable to the group through discussions with trustees and other management, focusing on those that had a direct effect on the financial statements or that had a fundamental effect on its operations. Key laws and regulations that we identified included the UK Companies Act and Charities Act 2011, tax legislation, employment legislation and Health and Safety regulations.

- we enquired of the trustees and reviewed correspondence with HMRC and the Charity Commission for evidence of non-compliance with laws and regulations. We also reviewed controls the trustees have in place to ensure compliance.

We assessed the susceptibility of the group's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and

- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

- performed analytical procedures to identify any unusual or unexpected relationships;

- tested journal entries to identify unusual transactions;

- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias.

- we reviewed financial statements disclosures and tested to supporting documentation to assess compliance with relevant laws and regulations discussed above;

- we enquired of the trustees about actual and potential litigation and claims.

Due to inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, as with any audit, there remained a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing fraud or non-compliance with laws and regulations and cannot be expected to detect all fraud and non-compliance with laws and regulations.

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

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
WIGAN BOYS & GIRLS CLUB**

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

John B S Fairhurst BA(Hons) FCA (Senior Statutory Auditor)
for and on behalf of Fairhurst
Statutory Auditor
Chartered Accountants
Douglas Bank House
Wigan Lane
Wigan
Lancashire
WN1 2TB

John Fairhurst

Date: 12 December 2023 | 15:25 GMT
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WIGAN BOYS & GIRLS CLUB**CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 March 2023**

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	734,825	395,641	1,130,466	1,145,002
Charitable activities	5				
Youth projects and activities		134,047	-	134,047	140,110
Other trading activities	3	216,816	-	216,816	159,027
Investment income	4	1,819	-	1,819	70
Other income		39,741	-	39,741	34,187
Total		<u>1,127,248</u>	<u>395,641</u>	<u>1,522,889</u>	<u>1,478,396</u>
EXPENDITURE ON					
Raising funds	7	99,596	3,991	103,587	68,119
Charitable activities	8				
Youth projects and activities		<u>1,702,248</u>	<u>308,730</u>	<u>2,010,978</u>	<u>1,796,271</u>
Total		<u>1,801,844</u>	<u>312,721</u>	<u>2,114,565</u>	<u>1,864,390</u>
NET INCOME/(EXPENDITURE)		(674,596)	82,920	(591,676)	(385,994)
Tax on activities		-	-	-	-
Transfers between funds	19	<u>90,061</u>	<u>(90,061)</u>	<u>-</u>	<u>-</u>
Net movement in funds		(584,535)	(7,141)	(591,676)	(385,994)
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>2,704,278</u>	<u>6,969,282</u>	<u>9,673,560</u>	<u>10,059,554</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>2,119,743</u></u>	<u><u>6,962,141</u></u>	<u><u>9,081,884</u></u>	<u><u>9,673,560</u></u>

The notes form part of these financial statements

WIGAN BOYS & GIRLS CLUB**CONSOLIDATED CHARITY STATEMENT OF FINANCIAL POSITION**
31 March 2023

	Notes	Group 2023 £	Group 2022 £	Charity 2023 £	Charity 2022 £
FIXED ASSETS					
Tangible assets	14	6,945,644	6,961,265	5,199,384	5,208,128
Investments	15	<u>248,259</u>	<u>263,808</u>	<u>2,248,261</u>	<u>2,263,810</u>
		7,193,903	7,225,073	7,447,645	7,741,938
CURRENT ASSETS					
Debtors	16	166,487	170,676	230,158	235,872
Cash at bank and in hand		<u>1,961,206</u>	<u>2,438,020</u>	<u>1,873,827</u>	<u>2,387,680</u>
		2,127,693	2,608,696	2,103,985	2,623,552
CREDITORS					
Amounts falling due within one year	17	<u>(239,712)</u>	<u>(160,209)</u>	<u>(196,619)</u>	<u>(147,169)</u>
NET CURRENT ASSETS		<u>1,887,981</u>	<u>2,448,487</u>	<u>1,907,366</u>	<u>2,476,383</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>9,081,884</u>	<u>9,673,560</u>	<u>9,355,011</u>	<u>9,948,321</u>
NET ASSETS		<u>9,081,884</u>	<u>9,673,560</u>	<u>9,355,011</u>	<u>9,948,321</u>
FUNDS	19				
Unrestricted funds		2,119,743	2,704,278	2,681,169	3,128,603
Restricted funds		<u>6,962,141</u>	<u>6,969,282</u>	<u>6,673,842</u>	<u>6,819,718</u>
TOTAL FUNDS		<u>9,081,884</u>	<u>9,673,560</u>	<u>9,355,011</u>	<u>9,948,321</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 12 December 2023. 15:24 GMT were signed on its behalf by:



.....
G Speakman - Trustee

The notes form part of these financial statements

WIGAN BOYS & GIRLS CLUB**CONSOLIDATED STATEMENT OF CASH FLOWS
for the Year Ended 31 March 2023**

	Notes	2023 £	2022 £
Cash flows from operating activities			
Cash generated from operations	1	<u>(317,620)</u>	<u>(208,849)</u>
Net cash used in operating activities		<u>(317,620)</u>	<u>(208,849)</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(161,013)	(16,897)
Interest received		<u>1,819</u>	<u>70</u>
Net cash used in investing activities		<u>(159,194)</u>	<u>(16,827)</u>
Change in cash and cash equivalents in the reporting period		(476,814)	(225,676)
Cash and cash equivalents at the beginning of the reporting period	2	<u>2,438,020</u>	<u>2,663,696</u>
Cash and cash equivalents at the end of the reporting period	2	<u><u>1,961,206</u></u>	<u><u>2,438,020</u></u>

The notes form part of these financial statements

WIGAN BOYS & GIRLS CLUB**NOTES TO THE CONSOLIDATED STATEMENT OF CASH FLOWS
for the Year Ended 31 March 2023****1. RECONCILIATION OF NET EXPENDITURE TO NET CASH FLOW FROM OPERATING ACTIVITIES**

	2023 £	2022 £
Net expenditure for the reporting period (as per the Statement of Financial Activities)	(591,676)	(385,994)
Adjustments for:		
Depreciation charges	176,635	171,424
Loss/(gain) on investment	15,549	(8,847)
Interest received	(1,819)	(70)
Decrease in debtors	4,189	6,277
Increase in creditors	<u>79,502</u>	<u>8,361</u>
Net cash used in operations	<u>(317,620)</u>	<u>(208,849)</u>

2. ANALYSIS OF CASH AND CASH EQUIVALENTS

	2023 £	2022 £
Cash and cash equivalents	<u>1,961,206</u>	<u>2,438,020</u>
Total cash and cash equivalents	<u><u>1,961,206</u></u>	<u><u>2,438,020</u></u>

3. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/4/22 £	Cash flow £	At 31/3/23 £
Net cash			
Cash at bank and in hand	<u>2,438,020</u>	<u>(476,814)</u>	<u>1,961,206</u>
Total	<u><u>2,438,020</u></u>	<u><u>(476,814)</u></u>	<u><u>1,961,206</u></u>

The notes form part of these financial statements

WIGAN BOYS & GIRLS CLUB

NOTES TO THE FINANCIAL STATEMENTS for the Year Ended 31 March 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

Basis of consolidation

The group financial statements consolidate the financial statements of Wigan Boys and Girls Club and its subsidiary to 31 March 2023.

The consolidated financial statements include the results of the activities described in the Report of the Trustees, all of which are continuing.

Significant judgements and estimates

Preparation of the financial statements requires management to make significant judgements and estimates. The items in the financial statements where these judgements and estimates have been made include:

(a) Impairment of fixed assets

At each reporting date fixed 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 with 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.

(b) Useful economic lives

The useful economic lives of fixed assets are assessed on an annual basis based on the latest available information. Management believe that the useful economic lives being used currently are still appropriate.

Income

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Donations and similar incoming resources are included in the period in which they are receivable, which is when the charity becomes entitled to the resource.

Grants, including grants for the purchase of fixed assets, are recognised in full in the Statement of Financial Activities in the year in which they are receivable, except for those grants which are for a future specific period, in which case the relevant amount is deferred to that period.

Investment income is recognised in the year in which it is receivable.

Expenditure and irrecoverable vat

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.

Expenditure on raising funds are those costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

WIGAN BOYS & GIRLS CLUB

NOTES TO THE FINANCIAL STATEMENTS - continued for the Year Ended 31 March 2023

1. ACCOUNTING POLICIES - continued

Expenditure and irrecoverable vat – continued

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services, and include both direct and support costs relating to these activities.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees.

Value Added Tax ("VAT") is not recoverable by the Charity and the relevant costs are stated gross in the Statement of Financial Activities. The trading subsidiary is registered for VAT.

Government income

Government income comprises grants and subsidies provided as a direct result of the Covid-19 pandemic and is recognised in the period to which it relates.

Tangible fixed assets

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

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

Long leasehold land and buildings	- 10% on cost and 1% on cost
Website development costs	- 10% on cost
Fittings, furniture and equipment	- 10% on cost
Motor vehicles	- 20% on cost
Computer equipment	- 25% on cost
Software development	- 25% on cost

Taxation

The charity is exempt from corporation tax on its charitable activities.

The charity is able to recover taxation on Gift aid and makes periodic reclaims, with the credits taken to Income in the period when received.

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 note 18 to the financial statements.

Designated funds

Designated funds are set aside by the Board of Trustees out of the general funds for specific future purposes or projects.

Fixed asset investments

Fixed asset investments in shares in subsidiary undertakings are stated at cost. Other investments are carried at fair value in the balance sheet, with any adjustments to the market price of the shares recognised through the Statement of Financial Activities.

Financial instruments

The charitable group only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Related party loans have no stated interest rate, are payable within one year and are measured at the undiscounted amount due.

WIGAN BOYS & GIRLS CLUB

NOTES TO THE FINANCIAL STATEMENTS - continued for the Year Ended 31 March 2023

1. ACCOUNTING POLICIES - continued

Legal status of the charity

The Charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £10.

Financial performance of the charity

The summary financial performance of the Charity alone is:

	2023 £	2022 £
Incoming resources	<u>1,375,313</u>	<u>1,339,072</u>
Resources expended	(1,950,607)	(1,729,549)
Governance costs	<u>(18,016)</u>	<u>(18,383)</u>
Net incoming/(outgoing) resources	(593,310)	(408,860)
Total funds brought forward	<u>9,948,321</u>	<u>10,357,181</u>
Total funds carried forward	<u><u>9,355,011</u></u>	<u><u>9,948,321</u></u>
Represented by:		
Unrestricted funds	2,681,169	3,128,603
Restricted funds	<u>6,673,842</u>	<u>6,819,718</u>
	<u><u>9,355,011</u></u>	<u><u>9,948,321</u></u>

The consolidated statement of financial activities includes the results of the Charity's wholly owned subsidiary, Wigan Boys & Girls Club (Trading) Limited (registered company number: 08891815 and with the same registered office as the charity). The company provides a subsidised catering service and provides an entertainment venue for the senior group.

The charity owns the entire Share Capital of 1 ordinary share of £1, 1 A ordinary share of £1 and 2,000,000 preference shares of £1. A summary of the trading results is shown below:

	2023 £	2022 £
Turnover	64,011	63,305
Other income	83,565	76,019
Cost of sales and administration costs	<u>(145,942)</u>	<u>(116,458)</u>
Net profit	1,634	22,866
Tax	<u>-</u>	<u>-</u>
Retained in subsidiary	<u><u>1,634</u></u>	<u><u>22,866</u></u>
	£	£
The assets and liabilities of the subsidiary were:		
Fixed assets	1,746,259	1,753,137
Current assets	114,096	75,531
Current liabilities	<u>(133,480)</u>	<u>(103,427)</u>
Total net assets	<u><u>1,726,875</u></u>	<u><u>1,725,241</u></u>
Aggregate share capital and reserves	<u><u>1,726,875</u></u>	<u><u>1,725,241</u></u>

WIGAN BOYS & GIRLS CLUB**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2023****2. DONATIONS AND LEGACIES**

	2023	2022
	£	£
Donations	688,649	712,941
Gift aid recoverable	7,594	15,818
Grants	<u>434,223</u>	<u>416,243</u>
	<u>1,130,466</u>	<u>1,145,002</u>

3. OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Fundraising events	172,992	104,994
Rents received	<u>43,824</u>	<u>54,033</u>
	<u>216,816</u>	<u>159,027</u>

4. INVESTMENT INCOME

	2023	2022
	£	£
Deposit account interest	<u>1,819</u>	<u>70</u>

5. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2023	2022
		£	£
Shop and café income	Youth projects and activities	64,011	63,305
Membership and club entry fees	Youth projects and activities	70,036	76,805
		<u>134,047</u>	<u>140,110</u>

6. OTHER INCOME

	2023	2022
	£	£
Other income	39,741	21,986
Government income	-	3,354
Gain on revaluation of investment	<u>-</u>	<u>8,847</u>
	<u>39,741</u>	<u>34,187</u>

7. RAISING FUNDS**Raising donations and legacies**

	2023	2022
	£	£
Fundraising expenditure	42,395	25,330
Shop and café expenditure	<u>61,192</u>	<u>42,789</u>
	<u>103,587</u>	<u>68,119</u>

WIGAN BOYS & GIRLS CLUB**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2023****8. CHARITABLE ACTIVITIES COSTS**

	Direct Costs (see note 9)	Support costs (see note 10)	2023	2022
	£	£	£	£
Youth projects and activities	<u>1,970,960</u>	<u>40,018</u>	<u>2,010,978</u>	<u>1,796,271</u>

9. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2023 £	2022 £
Staff costs	1,309,566	1,210,778
Insurance	30,113	27,679
Light and heat	182,654	83,502
Rates and water	1,324	2,183
Telephone	12,542	11,941
Postage and stationery	5,467	7,447
Advertising	6,731	1,670
Sundries	7,059	2,411
Activity delivery costs	87,585	91,512
Training and recruitment	3,660	2,415
Legal and professional fees	19,345	6,550
Security	192	2,517
Travelling and entertainment	8,351	5,969
Computer expenses	26,955	23,001
Subscriptions	9,350	12,086
Clothing and uniforms	2,283	4,983
Repairs and maintenance	50,148	84,794
Donations paid	31,000	21,000
Depreciation	<u>176,635</u>	<u>171,424</u>
	<u>1,970,960</u>	<u>1,773,864</u>

10. SUPPORT COSTS

	Finance £	Governance costs £	2023 £	2022 £
Youth projects and activities	<u>17,689</u>	<u>22,329</u>	<u>40,018</u>	<u>22,407</u>

11. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging:

	2023 £	2022 £
Auditors' remuneration	11,050	11,220
Depreciation - owned assets	<u>176,635</u>	<u>171,424</u>

WIGAN BOYS & GIRLS CLUB**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2023****12. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

13. STAFF COSTS

	2023 £	2022 £
Wages and salaries	1,201,501	1,111,967
Social security costs	78,656	70,177
Other pension costs	<u>29,409</u>	<u>28,636</u>
	<u><u>1,309,566</u></u>	<u><u>1,210,780</u></u>

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

	2023	2022
Charitable activities	72	72
Generating funds	4	4
Administration	<u>9</u>	<u>7</u>
	<u><u>85</u></u>	<u><u>83</u></u>

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2023	2022
£60,001 - £70,000	<u>1</u>	<u>1</u>

WIGAN BOYS & GIRLS CLUB

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2023

14. TANGIBLE FIXED ASSETS

GROUP	Long leasehold land and buildings £	Website development costs £	Fittings, furniture and equipment £
COST			
At 1 April 2022	7,543,695	45,228	538,788
Additions	<u>87,028</u>	<u>-</u>	<u>51,610</u>
At 31 March 2023	<u>7,630,723</u>	<u>45,228</u>	<u>590,398</u>
DEPRECIATION			
At 1 April 2022	732,880	33,103	497,311
Charge for year	<u>101,100</u>	<u>4,522</u>	<u>63,890</u>
At 31 March 2023	<u>833,980</u>	<u>37,625</u>	<u>561,201</u>
NET BOOK VALUE			
At 31 March 2023	<u>7,456,333</u>	<u>7,603</u>	<u>29,197</u>
At 31 March 2022	<u>6,810,815</u>	<u>12,125</u>	<u>41,477</u>

	Motor vehicles £	Computer equipment £	Software development £	Totals £
COST				
At 1 April 2022	18,000	291,866	10,000	8,447,577
Additions	<u>-</u>	<u>22,375</u>	<u>-</u>	<u>161,013</u>
At 31 March 2023	<u>18,000</u>	<u>314,241</u>	<u>10,000</u>	<u>8,608,590</u>
DEPRECIATION				
At 1 April 2022	12,000	201,017	10,000	1,486,311
Charge for year	<u>3,600</u>	<u>3,523</u>	<u>-</u>	<u>176,635</u>
At 31 March 2023	<u>15,600</u>	<u>204,540</u>	<u>10,000</u>	<u>1,662,946</u>
NET BOOK VALUE				
At 31 March 2023	<u>2,400</u>	<u>109,701</u>	<u>-</u>	<u>6,945,644</u>
At 31 March 2022	<u>6,000</u>	<u>90,849</u>	<u>-</u>	<u>6,961,265</u>

WIGAN BOYS & GIRLS CLUB

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2023

14. TANGIBLE FIXED ASSETS - continued

CHARITY	Long leasehold land and buildings £	Website development costs £	Fittings, furniture and equipment £
COST			
At 1 April 2022	5,726,897	45,228	489,725
Additions	<u>76,306</u>	<u>-</u>	<u>36,882</u>
At 31 March 2023	<u>5,803,203</u>	<u>45,228</u>	<u>526,607</u>
DEPRECIATION			
At 1 April 2022	618,900	33,103	416,025
Charge for year	<u>82,825</u>	<u>4,522</u>	<u>49,837</u>
At 31 March 2023	<u>701,725</u>	<u>37,625</u>	<u>465,862</u>
NET BOOK VALUE			
At 31 March 2023	<u>5,101,478</u>	<u>7,602</u>	<u>60,745</u>
At 31 March 2022	<u>5,107,997</u>	<u>12,124</u>	<u>73,700</u>
	Motor vehicles £	Computer equipment £	Totals £
COST			
At 1 April 2022	18,000	176,490	6,456,340
Additions	<u>-</u>	<u>22,375</u>	<u>135,563</u>
At 31 March 2023	<u>18,000</u>	<u>198,865</u>	<u>6,591,903</u>
DEPRECIATION			
At 1 April 2022	12,000	168,183	1,248,212
Charge for year	<u>3,600</u>	<u>3,523</u>	<u>144,307</u>
At 31 March 2023	<u>15,600</u>	<u>171,706</u>	<u>1,392,519</u>
NET BOOK VALUE			
At 31 March 2023	<u>2,400</u>	<u>27,159</u>	<u>5,199,384</u>
At 31 March 2022	<u>6,000</u>	<u>8,307</u>	<u>5,208,128</u>

WIGAN BOYS & GIRLS CLUB**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2023****15. FIXED ASSET INVESTMENTS****GROUP**

	Other investments £	Totals £
COST OR VALUATION		
At 1 April 2022	263,808	263,808
Revaluations	<u>(15,549)</u>	<u>(15,549)</u>
At 31 March 2023	<u>248,259</u>	<u>248,259</u>
NET BOOK VALUE		
At 31 March 2023	<u>248,259</u>	<u>248,259</u>
At 31 March 2022	<u>263,808</u>	<u>263,808</u>

There were no investment assets outside the UK.

CHARITY

	Shares in group undertakings £	Other investments £	Totals £
COST OR VALUATION			
At 1 April 2022	2,000,002	263,808	2,263,810
Revaluations	<u>-</u>	<u>(15,549)</u>	<u>(15,549)</u>
At 31 March 2023	<u>2,000,002</u>	<u>248,259</u>	<u>2,248,261</u>
NET BOOK VALUE			
At 31 March 2023	<u>2,000,002</u>	<u>248,259</u>	<u>2,248,261</u>
At 31 March 2022	<u>2,000,002</u>	<u>263,808</u>	<u>2,263,810</u>

Cost or valuation at 31 March 2023 is represented by:

	Shares in group undertakings £	Other investments £	Totals £
Valuation in 2021	-	4,961	4,961
Valuation in 2022	-	8,847	8,847
Valuation in 2023	-	(15,549)	(15,549)
Cost	<u>2,000,002</u>	<u>250,000</u>	<u>2,250,002</u>
	<u>2,000,002</u>	<u>248,259</u>	<u>2,248,261</u>

WIGAN BOYS & GIRLS CLUB**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2023****15. FIXED ASSET INVESTMENTS - continued**

The company's investments at the balance sheet date in the share capital of companies include the following:

The charity's investments at the Statement of Financial Position date in the share capital of companies include the following:

Subsidiary	Principal Activity	% Holding	Direct/Indirect Holding
Wigan Boys & Girls Club (Trading) Limited	Catering	100%	Direct

16. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Group 2023 £	Group 2022 £	Charity 2023 £	Charity 2022 £
Trade debtors	99,006	106,557	72,477	84,023
Amounts owed by group undertakings	-	-	90,387	90,387
Other debtors	<u>67,481</u>	<u>64,119</u>	<u>67,294</u>	<u>61,462</u>
	<u>166,487</u>	<u>170,676</u>	<u>230,158</u>	<u>235,872</u>

17. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Group 2023 £	Group 2022 £	Charity 2023 £	Charity 2022 £
Trade creditors	57,801	5,249	20,210	3,286
Social security and other taxes	27,771	25,118	27,771	23,387
Accruals and deferred income	<u>154,140</u>	<u>129,842</u>	<u>148,638</u>	<u>120,496</u>
	<u>239,712</u>	<u>160,209</u>	<u>196,619</u>	<u>147,169</u>

Deferred income is comprised of several restricted funds that relate to periods beyond the financial year end.

18. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	General unrestricted funds £	Designated funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
Fixed assets	-	-	6,945,644	6,945,644	6,961,265
Investments	248,259	-	-	248,259	263,808
Current assets	1,892,718	125,000	109,975	2,127,693	2,608,696
Current liabilities	<u>(146,234)</u>	<u>-</u>	<u>(93,478)</u>	<u>(239,712)</u>	<u>(160,209)</u>
	<u>1,994,743</u>	<u>125,000</u>	<u>6,962,141</u>	<u>9,081,884</u>	<u>9,673,560</u>

WIGAN BOYS & GIRLS CLUB**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2023****19. MOVEMENT IN FUNDS**

	At 1/4/22 £	Net movement in funds £	Transfers between funds £	At 31/3/23 £
Unrestricted funds				
General fund	2,579,278	(674,596)	90,061	1,994,743
Designated Funds	<u>125,000</u>	<u>-</u>	<u>-</u>	<u>125,000</u>
	2,704,278	(674,596)	90,061	2,119,743
Restricted funds				
Fixed assets	6,961,265	(5,592)	(10,029)	6,945,644
Procure Plus	-	2,918	-	2,918
Children in Need	3,903	(2,843)	-	1,060
Internet Citizens	1,939	(720)	(1,219)	-
HAF - Holiday Club	-	34,670	(34,670)	-
ESF - Step Ahead	-	1,087	-	1,087
Onside - Wellness	-	754	-	754
The Skelton Charity	1,305	(1,305)	-	-
The Asda Foundation	870	(670)	-	200
Seniors Holiday Hunger	-	30,433	(30,433)	-
Burberry Project	-	(2,881)	2,881	-
Leigh Youth Club	-	(412)	412	-
Eric Wright	-	16,680	(16,680)	-
Presidents Cup	-	18	-	18
Hatch UK Youth KFC	-	6,660	(1,408)	5,252
Access Fund	-	1,708	-	1,708
Off the Grid	-	3,500	-	3,500
Kickstart	<u>-</u>	<u>(1,085)</u>	<u>1,085</u>	<u>-</u>
	<u>6,969,282</u>	<u>82,920</u>	<u>(90,061)</u>	<u>6,962,141</u>
TOTAL FUNDS	<u><u>9,673,560</u></u>	<u><u>(591,676)</u></u>	<u><u>-</u></u>	<u><u>9,081,884</u></u>

WIGAN BOYS & GIRLS CLUB**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2023****19. 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	1,127,248	(1,801,844)	(674,596)
Restricted funds			
Fixed assets	-	(5,292)	(5,292)
Procure Plus	7,000	(4,082)	2,918
Children in Need	37,922	(40,765)	(2,843)
Internet Citizens	-	(720)	(720)
UK Active Youth	14,698	(14,698)	-
HAF - Holiday Club	80,398	(45,728)	34,670
SHCJ - Inclusion Coordinator	5,469	(5,469)	-
Onside - Culture of Health	9,122	(9,122)	-
P2P (Year 2)	39,268	(39,268)	-
ESF - Step Ahead	1,194	(107)	1,087
Onside - Wellness	30,280	(29,526)	754
Charles Hayward Foundation	19,721	(19,721)	-
Future You	25,455	(25,455)	-
The Skelton Charity	-	(1,305)	(1,305)
The Asda Foundation	-	(670)	(670)
FiredUp4Clay	11,382	(11,382)	-
Seniors Holiday Hunger	30,641	(208)	30,433
Burberry Project	7,500	(10,381)	(2,881)
Leigh Youth Club	34,331	(34,743)	(412)
Eric Wright	21,500	(4,820)	16,680
Presidents Cup	4,001	(3,983)	18
Hatch UK Youth KFC	9,414	(2,754)	6,660
Access Fund	2,845	(1,137)	1,708
Off the Grid	3,500	-	3,500
Kickstart	-	(1,085)	(1,085)
	<u>395,641</u>	<u>(312,721)</u>	<u>82,920</u>
TOTAL FUNDS	<u><u>1,522,889</u></u>	<u><u>(2,114,565)</u></u>	<u><u>(591,676)</u></u>

Designated funds

The trustees have designated certain unrestricted funds totalling £125,000 (included in the net movement above), for essential future spending. These include monies for specific projects, planned repairs and maintenance programmes.

Any excess resources expended in any one period will be covered by unrestricted funds.

WIGAN BOYS & GIRLS CLUB

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2023

19. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/4/21 £	Net movement in funds £	Transfers between funds £	At 31/3/22 £
Unrestricted funds				
General fund	2,786,222	(312,544)	105,600	2,579,278
Designated Funds	<u>125,000</u>	<u>-</u>	<u>-</u>	<u>125,000</u>
	2,911,222	(312,544)	105,600	2,704,278
Restricted funds				
Fixed assets	7,115,793	(154,528)	-	6,961,265
Accenture 'Get a Job'	-	11,808	(11,808)	-
Pathway 2 Participation	9,607	(2,198)	(7,409)	-
Procure Plus	2,808	5,222	(8,030)	-
ESF	-	320	(320)	-
EmpowerHer	9,240	(1,241)	(7,999)	-
Children in Need	10,384	(6,481)	-	3,903
Sound Creators	-	2,528	(2,528)	-
Football Foundation	500	-	(500)	-
Internet Citizens	-	1,939	-	1,939
UK Active Youth	-	2,247	(2,247)	-
OnSide - Satellite Holiday Club	-	(2,000)	2,000	-
HAF - Holiday Club	-	53,671	(53,671)	-
EmpowerHer - Accelerate Project	-	662	(662)	-
Cash4Kids	-	1,559	(1,559)	-
P2P (Year 2)	-	510	(510)	-
Onside - Active Youth	-	1,800	(1,800)	-
EmpowerHer - Red Cross	-	2,158	(2,158)	-
WBC Holiday Club	-	4,812	(4,812)	-
Safer in the Dark	-	1,386	(1,386)	-
Future You	-	2,376	(2,376)	-
The Skelton Charity	-	-	1,305	1,305
The Asda Foundation	<u>-</u>	<u>-</u>	<u>870</u>	<u>870</u>
	<u>7,148,332</u>	<u>(73,450)</u>	<u>(105,600)</u>	<u>6,969,282</u>
TOTAL FUNDS	<u>10,059,554</u>	<u>(385,994)</u>	<u>-</u>	<u>9,673,560</u>

WIGAN BOYS & GIRLS CLUB**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2023****19. 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	1,112,548	(1,425,092)	(312,544)
Restricted funds			
Fixed assets	52	(154,580)	(154,528)
Accenture 'Get a Job'	18,148	(6,340)	11,808
Pathway 2 Participation	-	(2,198)	(2,198)
Procure Plus	14,000	(8,778)	5,222
ESF	-	320	320
EmpowerHer	601	(1,842)	(1,241)
Children in Need	27,882	(34,363)	(6,481)
Sound Creators	2,528	-	2,528
Internet Citizens	3,000	(1,061)	1,939
UK Active Youth	2,247	-	2,247
OnSide - Satellite Holiday Club	(2,000)	-	(2,000)
HAF - Holiday Club	124,460	(70,789)	53,671
WYZ Adventure Project - GMCA	16,810	(16,810)	-
Inspire YZ Pottery Club	9,041	(9,041)	-
SHCJ - Inclusion Coordinator	14,531	(14,531)	-
Onside - Culture of Health	16,524	(16,524)	-
EmpowerHer - Accelerate Project	4,055	(3,393)	662
Cash4Kids	1,926	(367)	1,559
P2P (Year 2)	39,050	(38,540)	510
ESF - Step Ahead	18,807	(18,807)	-
Onside - Wellness	20,261	(20,261)	-
Onside - Active Youth	13,442	(11,642)	1,800
EmpowerHer - Red Cross	4,000	(1,842)	2,158
WBC Holiday Club	10,007	(5,195)	4,812
Safer in the Dark	4,100	(2,714)	1,386
Future You	2,376	-	2,376
	<u>365,848</u>	<u>(439,298)</u>	<u>(73,450)</u>
TOTAL FUNDS	<u>1,478,396</u>	<u>(1,864,390)</u>	<u>(385,994)</u>

WIGAN BOYS & GIRLS CLUB

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2023**

20. OTHER FINANCIAL COMMITMENTS

There is a lease relating to the land at Parsons Walk, Wigan with Wigan Borough Council. The lease is for 125 years from the 12 August 2011. The principal rent is an annual sum of one peppercorn.

The property is subject to a lien in favour of the Football Foundation in respect of a grant made to the charity.

21. RELATED PARTY DISCLOSURES

The charitable company has taken advantage of exemption, under the terms of Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', not to disclose related party transactions with wholly owned subsidiaries within the group.

Members of the management board and/or organisations in which they are a part have made donations or raised funds on behalf of the Charity totalling £50,000 (2022: £64,000).

No other trustee or other person related to the charity had any personal interest in any contract or transaction entered into the charity during the year.

There are no other material related party transactions that require disclosure in the financial statements.

WIGAN BOYS & GIRLS CLUB**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 March 2023**

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	688,649	712,941
Gift aid recoverable	7,594	15,818
Grants	<u>434,223</u>	<u>416,243</u>
	1,130,466	1,145,002
Other trading activities		
Fundraising events	172,992	104,994
Rents received	<u>43,824</u>	<u>54,033</u>
	216,816	159,027
Investment income		
Deposit account interest	1,819	70
Charitable activities		
Shop and café income	64,011	63,305
Membership and club entry fees	<u>70,036</u>	<u>76,805</u>
	134,047	140,110
Other income		
Other income	39,741	21,986
Gain on revaluation of investment	-	8,847
Government income	<u>-</u>	<u>3,354</u>
	<u>39,741</u>	<u>34,187</u>
Total incoming resources	1,522,889	1,478,396
EXPENDITURE		
Raising donations and legacies		
Fundraising expenditure	42,395	25,330
Shop and café expenditure	<u>61,192</u>	<u>42,789</u>
	103,587	68,119
Charitable activities		
Wages	1,201,501	1,111,967
Social security	78,656	70,177
Pensions	29,409	28,636
Insurance	30,113	27,679
Light and heat	182,654	83,502
Rates and water	1,324	2,183
Telephone	12,542	11,941
Postage and stationery	5,467	7,447
Advertising	6,731	1,670
Sundries	7,059	2,411
Activity delivery costs	87,585	91,512
Training and recruitment	3,660	2,415
Legal and professional fees	19,345	6,550
Security	192	2,517
Travelling and entertainment	8,351	5,969
Computer expenses	26,955	23,001
Subscriptions	9,350	12,086
Clothing and uniforms	<u>2,283</u>	<u>4,983</u>

This page does not form part of the statutory financial statements

WIGAN BOYS & GIRLS CLUB**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 March 2023**

	2023 £	2022 £
Charitable activities – continued		
Repairs and maintenance	50,148	84,794
Donations paid	<u>31,000</u>	<u>21,000</u>
	1,897,912	1,670,559
Support costs		
Finance		
Bank charges	2,066	1,747
Credit card charges	74	-
Loss on investment revaluation	<u>15,549</u>	<u>-</u>
	17,689	1,747
Depreciation		
Long leasehold	101,100	96,310
Fixtures and fittings	63,890	62,306
Motor vehicles	3,600	3,600
Computer equipment	8,045	7,981
Software development	<u>-</u>	<u>1,227</u>
	2,092,236	1,843,730
Governance costs		
Auditors' remuneration	11,050	11,220
Payroll and taxation	<u>11,279</u>	<u>9,440</u>
	22,329	20,660
Total resources expended	<u>2,114,565</u>	<u>1,864,390</u>
Net expenditure	<u>(591,676)</u>	<u>(385,994)</u>

WIGAN BOYS AND GIRLS CLUB

England & Wales - Charity number 1134451

Accounts

REGISTERED COMPANY NUMBER: 06944425 (England and Wales)
REGISTERED CHARITY NUMBER: 1134451

REPORT OF THE TRUSTEES AND
CONSOLIDATED AUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022
FOR
WIGAN BOYS & GIRLS CLUB

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

WIGAN BOYS & GIRLS CLUB

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for the Year Ended 31 March 2022**

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WIGAN BOYS & GIRLS CLUB

REPORT OF THE TRUSTEES for the Year Ended 31 March 2022

The trustees of the charity, who are also directors of the Company for the purposes of the Companies Act 2006, present their annual report and consolidated financial statements of Wigan Boys and Girls Club for the year ended 31 March 2022. The trustees confirm that the annual report and financial statements of the Company and its subsidiary comply with the current statutory requirements, the requirements of the Company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

06944425 (England and Wales)

Registered Charity number

1134451

Registered office

Wigan Youth Zone
Parsons Walk
Wigan
Lancashire
WN1 1RU

Auditors

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

Bankers

Barclays Bank PLC
Wigan Branch
Market Place
Wigan
Lancashire
WN1 1QS

Trustees

G Speakman Chairman
R J Ainscough (resigned 1/4/2022)
N T Finch
G S Foster
L M McAllister
J Salt
H E Taylor (resigned 28/10/2022)
S Gambles (resigned 30/6/2021)
P G Farrington
C Beck
J P Chadwick
C Sweeney (appointed 3/1/2022)
C H Parker Stubbs (appointed 26/5/2021) (resigned 15/9/2022)
E J Dowd (resigned 1/1/2022)

WIGAN BOYS & GIRLS CLUB

REPORT OF THE TRUSTEES for the Year Ended 31 March 2022

OBJECTIVES AND ACTIVITIES

Objectives

The trustees have referred to the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and planning our activities, and are confident that the charity meets the public benefit requirements.

Wigan Boys and Girls Club (Wigan Youth Zone), the largest of its kind in the UK, is one of the leading providers of youth services in the Wigan Borough. We aim to create a better future for local disadvantaged 8-19 year olds (up to age 25 for those with additional needs) and to instil self-belief and confidence, increased aspirations and greater resilience in our members. We do this by offering a range of activities such as employment support, health and well-being, a first class sport provision and media and arts. We also offer more targeted provision to young people who are most at risk.

Aims

Provide quality youth provision in a safe environment in which young people can take part in a wide range of sports, arts and music activities in which they can develop their personal and social skills and qualities needed for learning, work and the transition to adulthood.

Raise young people's aspirations, build their confidence and resilience and provide them with information that will assist them in making the right lifestyle choices - particularly in relation to substance misuse and involvement in crime and anti-social behaviour.

Improve young people's physical and emotional health and wellbeing.

Make a significant impact on our local community through improved community cohesion and a reduction in crime and anti-social behaviour. Provide a real 'community' asset which promotes and facilitates close partnership working.

Give every young person a chance to succeed by providing employment, apprenticeships, education and training skills and opportunities for all abilities, and provide a strong and sustainable mentoring programme for those who need it most.

Develop our business model by ensuring we have a strong income generation strategy that grows private sector income, maintains and where possible increases a public sector income and develops innovative new funding streams that include all stake holders, our staff, volunteers and members, the community, businesses, their workforces and parents as well as maintaining a robust reserves policy in order to remain sustainable over the immediate and long-term future.

We regularly review our work to ensure we are meeting our aims. To deliver our aims to the best of our ability we partner with local agencies and are working towards a Bronze Award for our youth work under the Ambition Quality national standards framework.

WIGAN BOYS & GIRLS CLUB

REPORT OF THE TRUSTEES for the Year Ended 31 March 2022

STRATEGIC REPORT

A message from Wigan Youth Zone's Chair – Gary Speakman

I would like to begin this report by paying tribute to our former Chair, Richard Ainscough. Over the past three years, Wigan Youth Zone has gone from strength to strength and this is, in no small part, down to Richard's leadership. As with all charities, Wigan Youth Zone has its ongoing challenges but has an excellent team and a strong Trustee Board. In succeeding Richard, and Martin Ainscough before him, I recognise that I have tough acts to follow!

Last year the charity responded to a Covid-19 ravaged-world and whilst there was much to be celebrated about the way in which Wigan Youth Zone responded to the first year of the pandemic, we knew that the road would be long given the immeasurable impact on young people. Much of this is, now, well-documented and includes life-changing issues such as mental health, loneliness, isolation, difficult family relationships, digital poverty, increasing risks of turning to anti-social behaviour and food poverty, to name a few. Yet, whilst the pandemic has made these more prevalent, it would be a mistake to think these issues (and others) were not present beforehand.

At the outset of the 2021/22 financial year, the strategic focus was to begin the charity's transition back to a more familiar, but improved, way of operating. There were three main areas of focus; the service delivery, organisational sustainability and organisational development – and I am pleased to report that we achieved, or outperformed, the majority of our targets in each of these areas.

Following a year of operating under restricted numbers, our ambition was to build our membership base up to the pre-pandemic level of 4k young people; a target which I am delighted to confirm was surpassed by 1k, demonstrating the importance of our provision in the lives of the young people in the borough.

In addition to building up our membership, we were able to increase the numbers of young people that were able to attend each session, from September 2021. Over the course of the year, we facilitated a total of c73k visits to our provision at the Youth Zone and across the borough, which is only c10k less than our annual, pre-pandemic, average. In line with our strategy, our activity was underpinned by partnership work, (which led to being shortlisted for a national award), youth voice and targeted support, as needed, to do whatever we could to support young people with individual challenges. To facilitate this, our committed and talented staff team were relentless in their commitment to ensure that the doors remained open and that the programme of activities were as meaningful and engaging as possible.

We reported in 2020/21 that, paradoxically, the financial position of the Youth Zone improved due to a number of factors, however our expectation was that 2021/22 was going to be a much harder year to fundraise which was our reality. At the outset of the year, we had budgeted a deficit to enable us to continue our essential services for young people and whilst I am pleased to report that we achieved this with a smaller deficit of c£386k – mainly as a result of our successful grants and trusts strategy and expenditure being lower – we did not meet all of our fundraising targets. Given the climate, our strategy to bring on new, high-level, funders will take time and therefore the road to a sustainable financial position remains a long one and one which will require more significant revenue investment over the next three years, which the Trustees have approved at a cost of c£700k. This is a short-term strategy to enable us to continue delivering at our current levels whilst seeking to enhance our income generation, however if we are unable to achieve this we will need to revisit our cost-base over the longer-term.

Over and above the direct work with young people and our underpinning finances, there has also been significant investment – both capacity and financial – on our organisational development over the past year. We have embarked on a capital expenditure programme to elevate the facilities on offer to young people, in addition to reviewing the IT infrastructure of the organisation which will require further investment in the next financial year. Staff members have had the opportunity to benefit from a range of training opportunities either run by our in-house team or partner organisations as we seek to actively promote and encourage our team to enhance their skills and qualifications – we were also delighted to run a mass-recruitment campaign in July 2021 which yielded an excellent return in terms of the number of exceptional staff we were able to welcome into the team.

To accomplish all of the above is no mean feat and my gratitude goes to the operational and Trustee team for all their hard work, which has laid strong foundations for the coming year. We have much to celebrate whilst also having aspirations to achieve even more. I am looking forward to working with the team to make this a reality so that we can continue offer our life-changing services to the young people of our borough, as we enter our tenth year of inspiring and empowering our members to achieve their potential.

Gary Speakman, Chair

WIGAN BOYS & GIRLS CLUB

REPORT OF THE TRUSTEES for the Year Ended 31 March 2022

STRATEGIC REPORT – continued

Our Vision

To inspire and empower young people in Wigan and Leigh to fulfil their potential.

Our Mission

To give young people in Wigan and Leigh aged 8-19 (25 with a disability) freedom to discover themselves in an innovative, safe and social environment and to support their transition into adulthood.

Our Values

Young Person Centred Approach

Open, Inclusive and Respectful environment

Universal programming consistently on offer which is inspirational and aspirational

Truly meaningful opportunities for youth voice and empowerment

Helping young people to build positive relationships to enable them to reach their potential

Public benefit

All the activities of the Charity (as summarised above) were undertaken to further its charitable purposes for public benefit. The provision of a high-quality, centrally located facility for young people responds to a clear, ongoing demand from young people, parents and wider communities for more and better places for young people to go. Although providing a service to all young people, Wigan Youth Zone will encourage attendance and participation by young members of disadvantaged communities who will be able to enjoy affordable access to all the opportunities that the facilities will provide. Membership of Wigan Youth Zone is proved to have a positive impact on a range of measures including (but not limited to); improved confidence, reduced isolation, improved health, improving life skills and chances and increased aspirations to play a positive role in society.

The Trustees of Wigan Youth Zone believe they have complied with the duty in section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission.

Last Year at a Glance

The Youth Zone was still operating at a reduced capacity until the middle of August 2021, in line with NYA guidelines. At this time, there was a limited operation running from the Youth Zone on the evenings and weekends, whereby young people needed to attend in bubbles for a maximum of two hours and be restricted to a specific area in the building. On August 16th 2021 all restrictions were lifted, in line with guidance, and we were able to run a fully open-access universal service for the first time since March 2020. Taking nothing for granted, in recognition there were many young people that had not been to the centre since the onset of Covid-19, we engaged on a mass recruitment drive to ensure that we were on the radar of young people and families.

In addition to the work at the centre, both before and after the restrictions being lifted, we ran an extensive outreach service, provided our members the opportunity to benefit from outward bound trips and ran a scaled-up holiday provision.

WIGAN BOYS & GIRLS CLUB

REPORT OF THE TRUSTEES for the Year Ended 31 March 2022

STRATEGIC REPORT – continued

Last Year at a Glance - continued

Our Outreach team was expanded so that we could engage with the growing numbers of young people who were hanging out on the streets and in the parks as the weather was good and they did not have anywhere else to go. Overwhelmingly, the young people were just socialising with friends and not causing trouble – if we were alerted to any anti-social behaviour, we worked in partnership with the Police, Wigan Council and other partners to have a presence in the area to discourage it further.

Our Climbing and Outdoor team ran trips for all age-groups to do outdoor climbing and walking at sites across the borough and beyond. We also offered six young people the opportunity to have a two-week outdoor adventure to Scotland, with OnSide and the British Exploration society.

Holiday provision was an essential service to support families across the borough and we were fortunate to have the opportunity to expand our service across multiple sites through funding received from the Wigan Council Holiday Activities and Food programme. During the half terms (April, June, October and February), the summer holidays and winter holidays we were able to fill a total of 3,273 free spaces for young people. In total, we reached 634 individual young people of which 264 were on free school meals and 33 are children who were looked-after.

All of the above led to us increasing our membership from 1,695 current members on the 1st April 2021 to 5,200 members on the 31st March 2022. In this time we facilitated a total of 77,394 meaningful engagements with young people.

In addition to having an exceptional staff team to achieve the above, we also worked collaboratively with many partners including our young people and other organisations.

Wigan Youth Zone's Youth Forum was fully engaged throughout the year to consult with the membership and the staff team on ways in which to keep the offer as meaningful and engaging – in addition, they sought ways in which to recognise the achievements of their fellow members. There were a range of successful initiatives, but the one which had one of the more significant impacts was the Young People's Awards which was run for the first time ever. Young people were shortlisted for a range of categories, with the winners announced at a gala event which was organised by the Forum.

Fundraising

At the outset of the financial year we predicted that the fundraising climate would be a significant challenge and, despite our income being c£108k more than budgeted, this was our experience.

Wigan Youth Zone continued to rely on the support of the Local Authority and the support of Patrons, the local business community and grants giving organisations – without these income streams, the charity would not survive.

The Local Authority support continued at the same level as we have previously received, which is a significant investment each year – we are indebted to their support. In addition to this, we also had positive variances, to budget, with our grants and trusts strategy and community giving including events, being the most notable successes. In contrast, our strategy of retaining and growing Patron investment did not come to fruition which had a knock on effect on the coming year's budget as income had been forecasted in accordance with our targets.

The fundraising at Wigan Youth Zone is conducted by a professional team of four; Head of Fundraising, Business Development Manager, Grants and Trusts Bid Writer and the Executive Director – with support from the board. We are registered with the Fundraising Regulator and all staff are monitored through supervision to ensure that they are acting in a manner befitting a reputable charity. We have received no complaints about our conduct or fundraising efforts over the past year.

WIGAN BOYS & GIRLS CLUB**REPORT OF THE TRUSTEES
for the Year Ended 31 March 2022****STRATEGIC REPORT – continued****Grants and Trusts External Funding**

Funding that Wigan Youth Zone receives from grant giving organisations helps to continue projects that would otherwise cease without the support or to expand the programme offered to young people. During 2021-22 we successfully secured a number of awards either as a direct recipient or via a partner organisation for example Onside Youth Zones.

New funding included:

1. Inspire Youth Zone: funding towards creating a Pottery Club at Wigan Youth Zone
2. Wigan Council Holiday Activities and Food programme: funding to offer free places during the Easter, June, Summer, October, Winter and February holidays, for vulnerable young people
3. OnSide: funding to deliver a new Culture of Health project
4. Cash4Kids Day Grant: funding hot meals and attendance for three groups of vulnerable members
5. ESF: funding as a delivery partner for WEA on the Step Ahead programme
6. ESF: funding as a delivery partner for Ingeus on the Future You programme
7. OnSide: funding to employ wellbeing workers to provide 1-2-1 support to young people
8. OnSide: funding to deliver the active youth programme
9. Wigan Council Safety of Women at Night Fund: funding to deliver the safer in the dark campaign
10. Wigan Council Community Recovery Fund: funding to purchase safety alarms for members
11. UK Youth/Red Cross EmpowHER Ambassador programme: social action project work with EmpowHER Graduates leading change in their communities
12. Charles Hayward: funding to deliver outreach project to support young people across the local community

In addition to these, the following projects have culminated or continued over the year:

1. Children in Need: a fully-funded a mentoring programme for three years which enables Wigan Youth Zone to conduct in-depth mentoring for 20 young people per annum.
2. Internet Citizens: a programme to support young people aged 10-19 by providing them skills to safely use the internet in their lives (contracted by UK Youth).
3. Accenture and Procure Plus: a long-standing funding partnership from these two funds which support the 'Get a Job' employability programme; funding is for specific outcomes achieved.
4. Society of the Holy Child Jesus CIO: funding towards a new Inclusion Coordinator position
5. Greater Manchester Police: funding to purchase canoes and bikes to deliver outward bound programmes for young people at risk of youth violence
6. UK Youth: delivery partner on a new pilot programme, 'EmpowHER Accelerator pilot' embedding the lessons from EmpowHER into our services.
7. Wigan Athletic Community Trust: funding as a deliver partner on the Pathways 2 Participation project

WIGAN BOYS & GIRLS CLUB

REPORT OF THE TRUSTEES for the Year Ended 31 March 2022

STRATEGIC REPORT – continued

Financial review

The organisation has adopted a strong budgeting framework and performance against it is monitored monthly by the Finance Committee (comprising of three members of the operational team and two trustees) and the wider Youth Zone board. All departments are allocated a budget for the year and there are different mechanisms in place to ensure that these cannot be exceeded without prior approval.

At the outset of the financial year the projected income was £1.344m and, as articulated above, there was an over-performance resulting in a total income of £1.478m. Expenditure was budgeted at £1.959m and the actual was £1.864m.

The above factors resulted in the charitable group showing a deficit of £386k, (against a budgeted deficit of £615k) and a decrease in unrestricted funds – from £2.911m to £2.704m.

The Group has £2.438m cash in the bank and has few trade debtors or creditors.

Principal funding sources

Annually, patrons of Wigan Youth Zone (both individuals and businesses) support the ongoing running of the Youth Zone costs by providing unrestricted funds at all levels on a voluntary basis. This Patronage programme, along with an annual fundraising events calendar and community engagement campaign, is proven to be an effective way of engaging the local business community and is a valuable source of unrestricted income.

We currently receive £425k per annum from the Local Authority and we are hopeful that this ongoing commitment will continue for the foreseeable future as this also provides a significant contribution to the charity's unrestricted income.

The relatively new grants and trusts strategy has proved to be a shrewd investment with an excellent performance in the past financial year.

Investment policy and objectives

There are no restrictions on the Charity's power to invest. The investment strategy is set by the Trustees and takes account of the objectives of the Charity. Certain funds introduced by the Trustees/founder patrons are designated as restricted, as they have been applied to capital projects, including the costs of building and fitting out Wigan Youth Zone and The Venue.

During the 2020/21 financial year, Wigan Youth Zone made an investment of £250k, from reserves, into the TM New Court Fund managed by Thesis Unit Trust Management Limited. The fund is med-low risk and the investment is liquid. The value of this portfolio is now c£264k.

Reserves policy

The Board of Trustees has established a reserves policy, in compliance with the Charity Commission guidelines, which it reviews annually - both the sum it wishes to hold in reserve in the unrestricted budget and the basis for that figure. In reviewing the potential costs that could arise should a significant reduction in income be incurred, the Trustees have determined that 'free' (unrestricted) reserves should be maintained at a minimum of 4-6 months; for 2022/23 this amounts to £1.099m (2021/2022 £0.857m). As at 31 March 2022 Unrestricted Reserves stood at £2.704m which is £1.605m more than the reserves policy. The Board has agreed that these 'excess' funds will be used to underwrite the future three-year plan and the recovery from Covid-19 in addition to making capital expenditure investments. The reserves are needed to meet the working capital requirements of the charity and its trading subsidiary and the Trustees are confident that at this level they would be able to continue the current activities in the event of a significant drop in funding.

During the year £105,600 was transferred from the restricted reserves to the unrestricted reserves, as shown on the Consolidated Statement of Financial Activities.

WIGAN BOYS & GIRLS CLUB

REPORT OF THE TRUSTEES for the Year Ended 31 March 2022

STRATEGIC REPORT – continued

Strategic achievements and future developments

Wigan Youth Zone is moving into the final eight-months of the five-year strategy which began in January 2018 and therefore in the coming year the Trustees, operational team and young people will develop the new five-year strategy to guide the charity from the 10th to 15th operational anniversary of the charity.

Progress against the existing strategy has been strong, despite setbacks arising from Covid-19, which is encouraging. We expect to see further progress against our headline aims in the coming months before the introduction of our strategy. A summary of our progress against active targets (some were completed or we decided not to pursue – for example becoming an NCS partner), is as follows:

1. ***For 15% (c6,500) of all young people aged 8-19 (up to 25 with a disability) in Wigan and Leigh to be signed-up as a member of Wigan Youth Zone and for an average of 75% of those members to be active on a regular basis (at least once every three months) by December 2022. A measure of success will be for young people to advance on at least one aspect of their development and activity ‘wheels’ annually.***

We were able to achieve strong progress against this target, finishing the year with 5,200 members – an increase of 3,505 on 2020/21 membership numbers (which were impacted due to Covid-19). Overall, 50% of these members were active throughout the year which is short of our target. Evaluation continues to be strong and shows a positive correlation between membership of the Youth Zone and improvements to the lives of young people.

2. ***Enhance our inclusion offer to give more meaningful opportunities for young people that require additional support. Our aim is for members that need additional support to make up 15% (c975) of our overall membership by December 2022.***

Over the past year, the percentage of members with additional needs stayed at around 10% which is encouraging as the jump from 6% the previous year was not artificial – which was a possibility given figures became skewed as a result of the restricted services we were allowed to offer. We also saw the benefit of having a full-time Inclusion Coordinator (made possible by external funding) but were not able to build as much momentum as hoped, due to not having a consistent person in this role. By making this a permanent role for the coming year, we hope to be able to build on the foundations laid to achieve our overall ambitions.

3. ***Expand our Employability offer by 75% to provide opportunities for 140 young people per year with at least 80% going onto a positive destination (apprenticeship, employment or further education) by January 2022.***

The numbers of young people engaged in this programme over the past year was less than a regular year, however the programme did not cease entirely which was positive. In the coming year we are delighted to have been awarded DWP funding in order to extend our provision into Leigh which was one of our key ambitions for the evolution of this work.

Some of our other targets around volunteering and sustainability are now out of date so will form a central part of this year's Strategic review. But, we have continued to make progress. For example, over the past year we were able to rebuild our volunteering network and we have a number of routes into volunteering at the Youth Zone – young leaders, mentors, volunteers on session and Trustees. We consistently have a pool of c70 quality volunteers who add real value to the organisation, which is an excellent baseline.

WIGAN BOYS & GIRLS CLUB

REPORT OF THE TRUSTEES for the Year Ended 31 March 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 25 June 2009.

Recruitment and appointment of new trustees

In 2021/22 there were the following changes to the Board of Trustees:

Resignations

S Gambles – resigned on 30th June 2021
E J Dowd – resigned on 1st January 2022
R J Ainscough- resigned on 1st April 2022
C H Parker Stubbs – resigned 15th September 2022
H E Taylor – resigned 28th October 2022

Appointments

C H Parker Stubbs – appointed on 26th May 2021
C Sweeney – appointed on 3rd January 2022

As a result of the changes, Gary Speakman was voted in, by the Board, as Chair and Paul Graham Farrington as Treasurer.

All Trustees give their time voluntarily and receive no benefits from the charity.

Should an appointment need to be made, the process is as follows:

1. Board of Trustees to approve position (if new)
2. Trustees asked to provide recommendations of suitable candidates
3. Advertise positions (should suitable candidates not surface from Trustee recommendations)
4. Interview process with Executive Director, Chair and one other Trustee
5. Appointment made (if suitable; if not back to stages 2&3)
6. Full induction process completed

Organisational structure

The Trustees are entitled to hold office for life unless their office is terminated in accordance with the Articles of Association. Future Trustees must be appointed by resolution of the Trustees. In accordance with the Articles of Association the Trustees can hold meetings at any time. The Trustees have appointed a suitably qualified senior management team to manage the operational activities of the charity.

The Executive Director is responsible for ensuring that the charity delivers the services specified and that key performance indicators are met. The Youth Work Manager and Deputy Youth Work Manager have responsibility for the day to day operational management of the charity, individual supervision of the staff team and also ensuring that the team continue to develop their skills and working practices in line with good practice. The HR and Office Manager ensures that all policies and procedures are in place and relevant.

The remuneration policy for the staff is agreed by the Remuneration and Benefits Committee which meets annually. The committee has agreed that it is the aspiration for all staff wages to follow Consumer Price Index meaning that all increases will be in line with this % (using February's figure) as standard. Over and above this, wage increases will also be considered for top performers in line with the appraisal process.

In the coming financial year, we will be planning a small-scale restructure whereby we will be adding posts to the organisation – most notably, a Head of Operations, Philanthropy Manager and Digital Communications Officer - and removing one post. We will also review the hours of the operational team to ensure that the capacity is focused in the correct areas. No redundancies are planned as part of the exercise. We will also look to support staff with the cost of living crisis, but it is unlikely for the charity to be in a position to meet the full CPI increase for the coming year – given we are already forecasting a significant deficit.

WIGAN BOYS & GIRLS CLUB

REPORT OF THE TRUSTEES for the Year Ended 31 March 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT – continued

Induction and training of new trustees

New Trustees are inducted according to a defined policy and are invited and encouraged to attend a series of short meetings to familiarise themselves with the charity and the context within which it operates. These will be jointly led by the Chairman and the General Manager of the charity and cover: the obligations of Management Committee members; the main documents which set out the operational framework for the charity including the Memorandum and Articles; resourcing and the current financial position as set out in the latest published accounts and future plans and objectives. All new Trustees have been DBS checked, received safeguarding training and governance training.

Risk management

The Trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The Trustees have completed a risk register which lists the major risks the charity is exposed and the systems in place to mitigate these risks. The register is split into five areas (Financial, Strategic, Operational, Governance/Reputational, Facilities) and each risk is scored (out of five - 1 low, 5 very high) for likelihood and impact - these scores are multiplied together to give the Gross Risk. After the mitigation, the scores are updated and multiplied together to give the Residual Risk. The scores are RAG rated 1-5 (low = green), 5-9 (medium = amber), 10+ (high = red).

The following overview shows the average Gross and Residual Risk figures for each of the five areas:

Financial	Gross Risk	Residual Risk
Average Scores (6 risks in total)	8	5
Strategic	Gross Risk	Residual Risk
Average Scores (3 risks in total)	8	5
Operational	Gross Risk	Residual Risk
Average Scores (13 risks in total)	10	5
Governance/Reputational	Gross Risk	Residual Risk
Average Scores (7 risks in total)	9	5
Facilities	Gross Risk	Residual Risk
Average Scores (14 risks in total)	7	5

Volunteers

We were in a position to relaunch our volunteer programme for people to support the running of sessions, which were heavily reduced due to restrictions the previous year – this includes our young leader’s programme whereby older members support our Junior sessions. In addition to these volunteers, we continued to have a number of people offering 1-2-1 mentoring with young people and benefitted from the time and expertise of our Trustees who volunteer a considerable amount of their time to support the organisation.

In total we benefited from c8500 volunteer hours over the year, a c75% increase on our pre-Covid average.

Relationship to OnSide

Since the establishment of Wigan Youth Zone there has been a very close relationship to OnSide and the network of Youth Zones around the country. The benefit of this relationship has been significant with a range of benefits including (but not limited to), database infrastructure, expertise consultation, shared services, joint fundraising initiatives, professional development programmes and collaborative fora.

Prior to the pandemic, OnSide formalised the relationship with the Youth Zone via a Network Agreement which specifies expectations on both parties - this was unanimously agreed by our Board. Expectations for Wigan Youth Zone include, as examples, targets of young people delivering to, quality of provision, branding compliance and a pursuit of excellence - all areas where the Youth Zone has a history of high performance.

The extent to which the expectations in the agreement have been delivered over the past year has been hampered, but it is the intention to remobilise in alignment of our shared objectives over the coming year and beyond.

WIGAN BOYS & GIRLS CLUB

**REPORT OF THE TRUSTEES
for the Year Ended 31 March 2022**

STRUCTURE, GOVERNANCE AND MANAGEMENT – continued

Covid-19

Covid-19 has had a significant impact on the actualisation of the vision and mission of the charity over the past two years year, namely reducing the possibility of engaging significant numbers of young people in positive programming, although this was less so over the last year due to restrictions lifting.

We fulfilled our commitment to utilising available resources to support as many young people in Wigan and Leigh as possible at the Youth Zone, satellite centres and on the streets and parks across the borough.

There was not a negative impact on the finances as a result of the pandemic, albeit securing new funding has proved to be a challenge – as will the cost of living and inflationary increases that we are expecting over the coming year.

WIGAN BOYS & GIRLS CLUB

**REPORT OF THE TRUSTEES
for the Year Ended 31 March 2022**

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Wigan Boys & Girls Club for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare group financial statements for each financial year which give a true and fair view of the state of affairs of the charitable group and of the incoming resources and application of resources, including the income and expenditure, of the charitable group for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable group will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable group and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable group and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

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

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on ..12.December.2022..10:37 AM Signed on the board's behalf by:



.....
G Speakman - Trustee

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF WIGAN BOYS & GIRLS CLUB

Opinion

We have audited the financial statements of Wigan Boys & Girls Club (the 'charity') and its subsidiary (the 'group') for the year ended 31 March 2022 which comprise the Consolidated Statement of Financial Activities, the Consolidated and Charity Statement of Financial Position, the Statement of Consolidated Cash Flows and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2022 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the group's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF WIGAN BOYS & GIRLS CLUB

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the group's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- we identified the laws and regulations applicable to the group through discussions with trustees and other management, focusing on those that had a direct effect on the financial statements or that had a fundamental effect on its operations. Key laws and regulations that we identified included the UK Companies Act and Charities Act 2011, tax legislation, employment legislation including safeguarding, and Health and Safety regulations.

- we enquired of the trustees and reviewed correspondence with HMRC and the Charity Commission for evidence of non-compliance with laws and regulations. We also reviewed controls the trustees have in place to ensure compliance.

We assessed the susceptibility of the group's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and

- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

- performed analytical procedures to identify any unusual or unexpected relationships;

- tested journal entries to identify unusual transactions;

- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias.

- we reviewed financial statements disclosures and tested to supporting documentation to assess compliance with relevant laws and regulations discussed above;

- we enquired of the trustees about actual and potential litigation and claims.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
WIGAN BOYS & GIRLS CLUB**

Due to inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, as with any audit, there remained a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing fraud or non-compliance with laws and regulations and cannot be expected to detect all fraud and non-compliance with laws and regulations.

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

Use of our report

This report is made solely to the group's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the group's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the group and the group's members as a body, for our audit work, for this report, or for the opinions we have formed.

John B S Fairhurst BA(Hons) FCA (Senior Statutory Auditor)
for and on behalf of Fairhurst
Statutory Auditor
Chartered Accountants
Douglas Bank House
Wigan Lane
Wigan
Lancashire
WN1 2TB

John Fairhurst

Date: 12 December 2022 | 08:56 GMT

WIGAN BOYS & GIRLS CLUB**CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 March 2022**

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	779,154	365,848	1,145,002	2,160,680
Charitable activities	5				
Youth projects and activities		140,110	-	140,110	34,264
Income from other trading activities					
Other trading activities	3	159,027	-	159,027	52,338
Investment income	4	70	-	70	3,724
Other income		<u>34,187</u>	<u>-</u>	<u>34,187</u>	<u>184,979</u>
Total		1,112,548	365,848	1,478,396	2,435,985
EXPENDITURE ON					
Raising funds	7	67,663	456	68,119	17,022
Charitable activities	8				
Youth projects and activities		<u>1,357,429</u>	<u>438,842</u>	<u>1,796,271</u>	<u>1,520,997</u>
Total		<u>1,425,092</u>	<u>439,298</u>	<u>1,864,390</u>	<u>1,538,019</u>
NET INCOME/(EXPENDITURE)		(312,544)	(73,450)	(385,994)	897,966
Tax on activities		-	-	-	-
Transfers between funds	19	<u>105,600</u>	<u>(105,600)</u>	<u>-</u>	<u>-</u>
Net movement in funds		(206,944)	(179,050)	(385,994)	897,966
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>2,911,222</u>	<u>7,148,332</u>	<u>10,059,554</u>	<u>9,161,588</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>2,704,278</u></u>	<u><u>6,969,282</u></u>	<u><u>9,673,560</u></u>	<u><u>10,059,554</u></u>

The notes form part of these financial statements

WIGAN BOYS & GIRLS CLUB**CONSOLIDATED STATEMENT OF FINANCIAL POSITION**
31 March 2022

	Notes	Group 2022 £	Group 2021 £	Charity 2022 £	Charity 2021 £
FIXED ASSETS					
Tangible assets	14	6,961,265	7,115,793	5,208,128	5,329,926
Investments	15	<u>263,808</u>	<u>254,961</u>	<u>2,263,810</u>	<u>2,254,963</u>
		7,225,073	7,370,754	7,471,938	7,584,889
CURRENT ASSETS					
Debtors	16	170,676	176,953	235,872	264,361
Cash at bank and in hand		<u>2,438,020</u>	<u>2,663,696</u>	<u>2,387,680</u>	<u>2,646,106</u>
		2,608,696	2,840,649	2,623,552	2,910,467
CREDITORS					
Amounts falling due within one year	17	<u>(160,209)</u>	<u>(151,849)</u>	<u>(147,169)</u>	<u>(138,175)</u>
NET CURRENT ASSETS		<u>2,448,487</u>	<u>2,688,800</u>	<u>2,476,383</u>	<u>2,772,292</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>9,673,560</u>	<u>10,059,554</u>	<u>9,948,321</u>	<u>10,357,181</u>
NET ASSETS		<u>9,673,560</u>	<u>10,059,554</u>	<u>9,948,321</u>	<u>10,357,181</u>
FUNDS	19				
Unrestricted funds		2,704,278	2,911,222	3,128,603	3,208,849
Restricted funds		<u>6,969,282</u>	<u>7,148,332</u>	<u>6,819,718</u>	<u>7,148,332</u>
TOTAL FUNDS		<u>9,673,560</u>	<u>10,059,554</u>	<u>9,948,321</u>	<u>10,357,181</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 12 December 2022 | 08:37 GMT
and were signed on its behalf by:


.....
G Speakman - Trustee

The notes form part of these financial statements

WIGAN BOYS & GIRLS CLUB**STATEMENT OF CONSOLIDATED CASH FLOWS
for the Year Ended 31 March 2022**

	Notes	2022 £	2021 £
Cash flows from operating activities			
Cash generated from operations	1	<u>(208,849)</u>	<u>986,232</u>
Net cash (used in)/provided by operating activities		<u>(208,849)</u>	<u>986,232</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(16,897)	(39,142)
Purchase of fixed asset investments		-	(250,000)
Interest received		<u>70</u>	<u>3,724</u>
Net cash used in investing activities		<u>(16,827)</u>	<u>(285,418)</u>
Change in cash and cash equivalents in the reporting period		(225,676)	700,814
Cash and cash equivalents at the beginning of the reporting period	2	<u>2,663,696</u>	<u>1,962,882</u>
Cash and cash equivalents at the end of the reporting period	2	<u><u>2,438,020</u></u>	<u><u>2,663,696</u></u>

The notes form part of these financial statements

WIGAN BOYS & GIRLS CLUB

NOTES TO THE STATEMENT OF CONSOLIDATED CASH FLOWS
for the Year Ended 31 March 20221. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM
OPERATING ACTIVITIES

	2022 £	2021 £
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	(385,994)	897,966
Adjustments for:		
Depreciation charges	171,424	199,540
Gain on investment	(8,847)	(4,961)
Interest received	(70)	(3,724)
Decrease/(increase) in debtors	6,277	(120,898)
Increase in creditors	8,361	18,309
	<u>8,361</u>	<u>18,309</u>
Net cash (used in)/provided by operations	<u>(208,849)</u>	<u>986,232</u>

2. ANALYSIS OF CASH AND CASH EQUIVALENTS

	2022 £	2021 £
Cash and cash equivalents	2,438,020	2,663,696
	<u>2,438,020</u>	<u>2,663,696</u>
Total cash and cash equivalents	<u>2,438,020</u>	<u>2,663,696</u>

3. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/4/21 £	Cash flow £	At 31/3/22 £
Net cash			
Cash at bank and in hand	2,663,696	(225,676)	2,438,020
	<u>2,663,696</u>	<u>(225,676)</u>	<u>2,438,020</u>
Total	<u>2,663,696</u>	<u>(225,676)</u>	<u>2,438,020</u>

The notes form part of these financial statements

WIGAN BOYS & GIRLS CLUB

NOTES TO THE FINANCIAL STATEMENTS for the Year Ended 31 March 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

Basis of consolidation

The group financial statements consolidate the financial statements of Wigan Boys and Girls Club and its subsidiary to 31 March 2022.

The consolidated financial statements include the results of the activities described in the Report of the Trustees, all of which are continuing.

Significant judgements and estimates

Preparation of the financial statements requires management to make significant judgements and estimates. The items in the financial statements where these judgements and estimates have been made include:

(a) Impairment of fixed assets

At each reporting date fixed 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 with 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.

(b) Useful economic lives

The useful economic lives of fixed assets are assessed on an annual basis based on the latest available information. Management believe that the useful economic lives being used currently are still appropriate.

Income

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Donations and similar incoming resources are included in the period in which they are receivable, which is when the charity becomes entitled to the resource.

Grants, including grants for the purchase of fixed assets, are recognised in full in the Statement of Financial Activities in the year in which they are receivable, except for those grants which are for a future specific period, in which case the relevant amount is deferred to that period.

Investment income is recognised in the year in which it is receivable.

Expenditure and irrecoverable vat

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.

Expenditure on raising funds are those costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

WIGAN BOYS & GIRLS CLUB**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2022****1. ACCOUNTING POLICIES - continued****Expenditure and irrecoverable vat – continued**

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services, and include both direct and support costs relating to these activities.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees.

Value Added Tax ('VAT') is not recoverable by the Charity and the relevant costs are stated gross in the Statement of Financial Activities. The trading subsidiary is registered for VAT.

Government income

Government income comprises grants and subsidies provided as a direct result of the Covid-19 pandemic and is recognised in the period to which it relates.

Tangible fixed assets

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

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

Long leasehold land and buildings	- 10% on cost and 1% on cost
Website development costs	- 10% on cost
Fittings, furniture and equipment	- 10% on cost
Motor vehicles	- 20% on cost
Computer equipment	- 25% on cost
Software development	- 25% on cost

Taxation

The charity is exempt from corporation tax on its charitable activities.

The charity is able to recover taxation on Gift aid and makes periodic reclaims, with the credits taken to Income in the period when received.

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 note 18 to the financial statements.

Designated funds

Designated funds are set aside by the Board of Trustees out of the general funds for specific future purposes or projects.

Fixed asset investments

Fixed asset investments in shares in subsidiary undertakings are stated at cost. Other investments are carried at fair value in the balance sheet, with any adjustments to the market price of the shares recognised through the Statement of Financial Activities.

Financial instruments

The charitable group only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

WIGAN BOYS & GIRLS CLUB

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2022**

1. ACCOUNTING POLICIES - continued

Financial instruments – continued

Related party loans have no stated interest rate, are payable within one year and are measured at the undiscounted amount due.

Legal status of the charity

The Charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £10.

WIGAN BOYS & GIRLS CLUB**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2022****Financial performance of the charity**

The summary financial performance of the Charity alone is:

	2022 £	2021 £
Incoming resources	<u>1,339,072</u>	<u>2,363,449</u>
Resources expended	(1,729,549)	(1,411,135)
Governance costs	<u>(18,383)</u>	<u>(18,060)</u>
Net incoming/(outgoing) resources	(408,860)	934,254
Total funds brought forward	<u>10,357,181</u>	<u>9,422,927</u>
Total funds carried forward	<u><u>9,948,321</u></u>	<u><u>10,357,181</u></u>
Represented by:		
Unrestricted funds	3,128,603	3,208,849
Restricted funds	<u>6,819,718</u>	<u>7,148,332</u>
	<u><u>9,948,321</u></u>	<u><u>10,357,181</u></u>

The consolidated statement of financial activities includes the results of the Charity's wholly owned subsidiary, Wigan Boys & Girls Club (Trading) Limited (registered company number: 08891815 and with the same registered office as the charity). The company provides a subsidised catering service and provides an entertainment venue for the senior group.

The charity owns the entire Share Capital of 1 ordinary share of £1, 1 A ordinary share of £1 and 2,000,000 preference shares of £1. A summary of the trading results is shown below:

	2022 £	2021 £
Turnover	63,305	13,112
Other income	76,019	59,424
Cost of sales and administration costs	<u>(116,458)</u>	<u>(108,824)</u>
Net profit/(loss)	22,866	(36,288)
Tax	<u>-</u>	<u>-</u>
Retained in subsidiary	<u><u>22,866</u></u>	<u><u>(36,288)</u></u>
	£	£
The assets and liabilities of the subsidiary were:		
Fixed assets	1,753,137	1,785,866
Current assets	75,531	23,700
Current liabilities	<u>(103,427)</u>	<u>(107,191)</u>
Total net assets	<u><u>1,725,241</u></u>	<u><u>1,702,375</u></u>
Aggregate share capital and reserves	<u><u>1,725,241</u></u>	<u><u>1,702,375</u></u>

WIGAN BOYS & GIRLS CLUB**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2022****2. DONATIONS AND LEGACIES**

	2022	2021
	£	£
Donations	712,941	1,782,175
Gift aid recoverable	15,818	103,762
Grants	<u>416,243</u>	<u>274,743</u>
	<u><u>1,145,002</u></u>	<u><u>2,160,680</u></u>

3. OTHER TRADING ACTIVITIES

	2022	2021
	£	£
Fundraising events	104,994	7,338
Rents received	<u>54,033</u>	<u>45,000</u>
	<u><u>159,027</u></u>	<u><u>52,338</u></u>

4. INVESTMENT INCOME

	2022	2021
	£	£
Deposit account interest	<u>70</u>	<u>3,724</u>

5. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2022	2021
		£	£
Shop and café income	Youth projects and activities	63,305	13,112
Membership and club entry fees	Youth projects and activities	76,805	21,152
		<u>140,110</u>	<u>34,264</u>

6. OTHER INCOME

	2022	2021
	£	£
Other income	21,986	4,600
Government income	3,354	175,418
Gain on revaluation of investment	<u>8,847</u>	<u>4,961</u>
	<u><u>34,187</u></u>	<u><u>184,979</u></u>

7. RAISING FUNDS**Raising donations and legacies**

	2022	2021
	£	£
Fundraising expenditure	25,330	6,545
Shop and café expenditure	<u>42,789</u>	<u>10,477</u>
	<u><u>68,119</u></u>	<u><u>17,022</u></u>

WIGAN BOYS & GIRLS CLUB**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2022****8. CHARITABLE ACTIVITIES COSTS**

	Direct Costs (see note 9)	Support costs (see note 10)	2022	2021
	£	£	£	£
Youth projects and activities	<u>1,773,864</u>	<u>22,407</u>	<u>1,796,271</u>	<u>1,520,997</u>

9. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2022 £	2021 £
Staff costs	1,210,780	1,008,423
Insurance	27,679	32,266
Light and heat	83,502	68,209
Rates and water	2,183	4,274
Telephone	11,941	8,351
Postage and stationery	7,447	3,485
Advertising	1,670	2,052
Sundries	2,411	4,871
Activity delivery costs	91,512	77,767
Training and recruitment	2,415	1,513
Legal and professional fees	6,550	6,933
Security	2,517	38
Travelling and entertainment	5,969	7,403
Computer expenses	23,001	22,151
Subscriptions	12,086	6,495
Clothing and uniforms	4,983	2,458
Repairs and maintenance	84,794	29,733
Donations paid	21,000	12,750
Depreciation	171,424	199,540
Bad debts	-	(363)
	<u>1,773,864</u>	<u>1,498,239</u>

10. SUPPORT COSTS

	Finance £	Governance costs £	2022 £	2021 £
Youth projects and activities	<u>1,747</u>	<u>20,660</u>	<u>22,407</u>	<u>22,758</u>

11. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging:

	2022 £	2021 £
Auditors' remuneration	11,220	11,370
Depreciation - owned assets	<u>171,424</u>	<u>199,540</u>

WIGAN BOYS & GIRLS CLUB**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2022****12. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

13. STAFF COSTS

	2022	2021
	£	£
Wages and salaries	1,111,967	895,115
Social security costs	70,177	62,081
Other pension costs	<u>28,636</u>	<u>25,503</u>
	<u>1,210,780</u>	<u>982,699</u>

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

	2022	2021
Charitable activities	72	66
Generating funds	4	4
Administration	<u>7</u>	<u>7</u>
	<u>83</u>	<u>77</u>

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2022	2021
£60,001 - £70,000	<u>1</u>	<u>1</u>

WIGAN BOYS & GIRLS CLUB

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2022

14. TANGIBLE FIXED ASSETS

GROUP	Long leasehold land and buildings £	Website development costs £	Fittings, furniture and equipment £
COST			
At 1 April 2021	7,530,703	45,228	538,788
Additions	<u>12,992</u>	<u>-</u>	<u>-</u>
At 31 March 2022	<u>7,543,695</u>	<u>45,228</u>	<u>538,788</u>
DEPRECIATION			
At 1 April 2021	636,570	28,580	435,005
Charge for year	<u>96,310</u>	<u>4,523</u>	<u>62,306</u>
At 31 March 2022	<u>732,880</u>	<u>33,103</u>	<u>497,311</u>
NET BOOK VALUE			
At 31 March 2022	<u>6,810,815</u>	<u>12,125</u>	<u>41,477</u>
At 31 March 2021	<u>6,894,133</u>	<u>16,648</u>	<u>103,783</u>

	Motor vehicles £	Computer equipment £	Software development £	Totals £
COST				
At 1 April 2021	18,000	287,961	10,000	8,430,680
Additions	<u>-</u>	<u>3,905</u>	<u>-</u>	<u>16,897</u>
At 31 March 2022	<u>18,000</u>	<u>291,866</u>	<u>10,000</u>	<u>8,447,577</u>
DEPRECIATION				
At 1 April 2021	8,400	197,559	8,773	1,314,887
Charge for year	<u>3,600</u>	<u>3,458</u>	<u>1,227</u>	<u>171,425</u>
At 31 March 2022	<u>12,000</u>	<u>201,017</u>	<u>10,000</u>	<u>1,486,312</u>
NET BOOK VALUE				
At 31 March 2022	<u>6,000</u>	<u>90,849</u>	<u>-</u>	<u>6,961,265</u>
At 31 March 2021	<u>9,600</u>	<u>90,402</u>	<u>1,227</u>	<u>7,115,793</u>

WIGAN BOYS & GIRLS CLUB**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2022****14. TANGIBLE FIXED ASSETS - continued**

CHARITY	Long leasehold land and buildings £	Website development costs £	Fittings, furniture and equipment £
COST			
At 1 April 2021	5,713,905	45,228	489,725
Additions	<u>12,992</u>	<u>-</u>	<u>-</u>
At 31 March 2022	<u>5,726,897</u>	<u>45,228</u>	<u>489,725</u>
DEPRECIATION			
At 1 April 2021	540,758	28,581	367,053
Charge for year	<u>78,142</u>	<u>4,523</u>	<u>48,972</u>
At 31 March 2022	<u>618,900</u>	<u>33,104</u>	<u>416,025</u>
NET BOOK VALUE			
At 31 March 2022	<u>5,107,997</u>	<u>12,124</u>	<u>73,700</u>
At 31 March 2021	<u>5,173,147</u>	<u>16,647</u>	<u>122,672</u>
	Motor vehicles £	Computer equipment £	Totals £
COST			
At 1 April 2021	18,000	172,585	6,439,443
Additions	<u>-</u>	<u>3,905</u>	<u>16,897</u>
At 31 March 2022	<u>18,000</u>	<u>176,490</u>	<u>6,456,340</u>
DEPRECIATION			
At 1 April 2021	8,400	164,725	1,109,516
Charge for year	<u>3,600</u>	<u>3,458</u>	<u>138,695</u>
At 31 March 2022	<u>12,000</u>	<u>168,183</u>	<u>1,248,211</u>
NET BOOK VALUE			
At 31 March 2022	<u>6,000</u>	<u>8,307</u>	<u>5,208,128</u>
At 31 March 2021	<u>9,600</u>	<u>7,860</u>	<u>5,329,926</u>

WIGAN BOYS & GIRLS CLUB**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2022****15. FIXED ASSET INVESTMENTS****GROUP**

	Other investments £	Totals £
COST OR VALUATION		
At 1 April 2021	254,961	254,961
Revaluations	<u>8,847</u>	<u>8,847</u>
At 31 March 2022	<u>263,808</u>	<u>263,808</u>
NET BOOK VALUE		
At 31 March 2022	<u>263,808</u>	<u>263,808</u>
At 31 March 2021	<u>254,961</u>	<u>254,961</u>

Cost or valuation at 31 March 2022 is represented by:

	Other investments £	Totals £
Valuation in 2021	4,961	4,961
Valuation in 2022	8,847	8,847
Cost	<u>250,000</u>	<u>250,000</u>
	<u>263,808</u>	<u>263,808</u>

There were no investment assets outside the UK.

CHARITY

	Shares in group undertakings £	Other investments £	Totals £
COST OR VALUATION			
At 1 April 2021	2,000,002	254,961	2,254,963
Revaluations	<u>-</u>	<u>8,847</u>	<u>8,847</u>
At 31 March 2022	<u>2,000,002</u>	<u>263,808</u>	<u>2,263,810</u>
NET BOOK VALUE			
At 31 March 2022	<u>2,000,002</u>	<u>263,808</u>	<u>2,263,810</u>
At 31 March 2021	<u>2,000,002</u>	<u>254,961</u>	<u>2,254,963</u>

WIGAN BOYS & GIRLS CLUB**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2022****15. FIXED ASSET INVESTMENTS - continued**

Cost or valuation at 31 March 2022 is represented by:

	Shares in group undertakings £	Other investments £	Totals £
Valuation in 2021	-	4,961	4,961
Valuation in 2022	-	8,847	8,847
Cost	<u>2,000,002</u>	<u>250,000</u>	<u>2,250,002</u>
	<u>2,000,002</u>	<u>263,808</u>	<u>2,263,810</u>

There were no investment assets outside the UK.

The charity's investments at the Statement of Financial Position date in the share capital of companies include the following:

Subsidiary	Principal Activity	% Holding	Direct/Indirect Holding
Wigan Boys & Girls Club (Trading) Limited	Catering	100%	Direct

16. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Group 2022 £	Group 2021 £	Charity 2022 £	Charity 2021 £
Trade debtors	106,557	23,789	84,023	23,467
Amounts owed by group undertakings	-	-	90,387	90,387
Other debtors	<u>64,119</u>	<u>153,164</u>	<u>61,462</u>	<u>150,507</u>
	<u>170,676</u>	<u>176,953</u>	<u>235,872</u>	<u>264,361</u>

17. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Group 2022 £	Group 2021 £	Charity 2022 £	Charity 2021 £
Trade creditors	5,249	21,654	3,286	20,234
Social security and other taxes	25,118	25,050	23,387	24,615
Accruals and deferred income	<u>129,842</u>	<u>105,145</u>	<u>120,496</u>	<u>93,326</u>
	<u>160,209</u>	<u>151,849</u>	<u>147,169</u>	<u>138,175</u>

Deferred income is comprised of several restricted funds that relate to periods beyond the financial year end.

WIGAN BOYS & GIRLS CLUB

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2022

18. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	General unrestricted funds £	Designated funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
Fixed assets	-	-	6,961,265	6,961,265	7,115,793
Investments	263,808	-	-	263,808	254,961
Current assets	2,475,679	125,000	8,017	2,608,696	2,840,649
Current liabilities	(160,209)	-	-	(160,209)	(151,849)
	<u>2,579,278</u>	<u>125,000</u>	<u>6,969,282</u>	<u>9,673,560</u>	<u>10,059,554</u>

19. MOVEMENT IN FUNDS

	At 1/4/21 £	Net movement in funds £	Transfers between funds £	At 31/3/22 £
Unrestricted funds				
General fund	2,786,222	(312,544)	105,600	2,579,278
Designated Funds	<u>125,000</u>	<u>-</u>	<u>-</u>	<u>125,000</u>
	2,911,222	(312,544)	105,600	2,704,278
Restricted funds				
Fixed assets	7,115,793	(154,528)	-	6,961,265
Accenture 'Get a Job'	-	11,808	(11,808)	-
Pathway 2 Participation	9,607	(2,198)	(7,409)	-
Procure Plus	2,808	5,222	(8,030)	-
ESF	-	320	(320)	-
EmpowerHer	9,240	(1,241)	(7,999)	-
Children in Need	10,384	(6,481)	-	3,903
Sound Creators	-	2,528	(2,528)	-
Football Foundation	500	-	(500)	-
Internet Citizens	-	1,939	-	1,939
UK Active Youth	-	2,247	(2,247)	-
OnSide - Satellite Holiday Club	-	(2,000)	2,000	-
HAF - Holiday Club	-	53,671	(53,671)	-
EmpowerHer - Accelerate Project	-	662	(662)	-
Cash4Kids	-	1,559	(1,559)	-
P2P (Year 2)	-	510	(510)	-
Onside - Active Youth	-	1,800	(1,800)	-
EmpowerHer - Red Cross	-	2,158	(2,158)	-
WBC Holiday Club	-	4,812	(4,812)	-
Safer in the Dark	-	1,386	(1,386)	-
Future You	-	2,376	(2,376)	-
The Skelton Charity	-	-	1,305	1,305
The Asda Foundation	-	-	870	870
	<u>7,148,332</u>	<u>(73,450)</u>	<u>(105,600)</u>	<u>6,969,282</u>
TOTAL FUNDS	<u>10,059,554</u>	<u>(385,994)</u>	<u>-</u>	<u>9,673,500</u>

WIGAN BOYS & GIRLS CLUB

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2022

19. 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	1,112,548	(1,425,092)	(312,544)
Restricted funds			
Fixed assets	52	(154,580)	(154,528)
Accenture 'Get a Job'	18,148	(6,340)	11,808
Pathway 2 Participation	-	(2,198)	(2,198)
Procure Plus	14,000	(8,778)	5,222
ESF	-	320	320
EmpowerHer	601	(1,842)	(1,241)
Children in Need	27,882	(34,363)	(6,481)
Sound Creators	2,528	-	2,528
Internet Citizens	3,000	(1,061)	1,939
UK Active Youth	2,247	-	2,247
OnSide - Satellite Holiday Club	(2,000)	-	(2,000)
HAF - Holiday Club	124,460	(70,789)	53,671
WYZ Adventure Project - GMCA	16,810	(16,810)	-
Inspire YZ Pottery Club	9,041	(9,041)	-
SHCJ - Inclusion Coordinator	14,531	(14,531)	-
Onside - Culture of Health	16,524	(16,524)	-
EmpowerHer - Accelerate Project	4,055	(3,393)	662
Cash4Kids	1,926	(367)	1,559
P2P (Year 2)	39,050	(38,540)	510
ESF - Step Ahead	18,807	(18,807)	-
Onside - Wellness	20,261	(20,261)	-
Onside - Active Youth	13,442	(11,642)	1,800
EmpowerHer - Red Cross	4,000	(1,842)	2,158
WBC Holiday Club	10,007	(5,195)	4,812
Safer in the Dark	4,100	(2,714)	1,386
Future You	2,376	-	2,376
	<u>365,848</u>	<u>(439,298)</u>	<u>(73,450)</u>
TOTAL FUNDS	<u>1,478,396</u>	<u>(1,864,390)</u>	<u>(385,994)</u>

WIGAN BOYS & GIRLS CLUB**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2022****19. MOVEMENT IN FUNDS - continued****Comparatives for movement in funds**

	At 1/4/20 £	Net movement in funds £	Transfers between funds £	At 31/3/21 £
Unrestricted funds				
General fund	1,737,271	1,031,405	17,546	2,786,222
Designated funds	<u>125,000</u>	<u>-</u>	<u>-</u>	<u>125,000</u>
	1,862,271	1,031,405	17,546	2,911,222
Restricted funds				
Fixed assets	7,276,191	(160,398)	-	7,115,793
Accenture 'Get a Job'	-	17	(17)	-
Pathway 2 Participation	-	9,607	-	9,607
Procure Plus	-	2,808	-	2,808
ESF	-	(13)	13	-
EmpowerHer	11,280	(2,040)	-	9,240
LIBOR	-	6,447	(6,447)	-
Children in Need	-	10,384	-	10,384
St James Place	2,500	-	(2,500)	-
Sound Creators	-	710	(710)	-
Football Foundation	1,000	(500)	-	500
Internet Citizens	8,346	(2,236)	(6,110)	-
OnSide - Transitions	-	(222)	222	-
OnSide - Satellite Holiday Club	<u>-</u>	<u>1,997</u>	<u>(1,997)</u>	<u>-</u>
	<u>7,299,317</u>	<u>(133,439)</u>	<u>(17,546)</u>	<u>7,148,332</u>
TOTAL FUNDS	<u><u>9,161,588</u></u>	<u><u>897,966</u></u>	<u><u>-</u></u>	<u><u>10,059,554</u></u>

WIGAN BOYS & GIRLS CLUB**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2022****19. 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	2,136,949	(1,105,544)	1,031,405
Restricted funds			
Fixed assets	-	(160,398)	(160,398)
Accenture 'Get a Job'	12,911	(12,894)	17
Pathway 2 Participation	32,608	(23,001)	9,607
Procure Plus	8,000	(5,192)	2,808
ESF	20,000	(20,013)	(13)
EmpowerHer	29,674	(31,714)	(2,040)
LIBOR	6,447	-	6,447
Children in Need	27,065	(16,681)	10,384
Sound Creators	5,139	(4,429)	710
Football Foundation	-	(500)	(500)
Internet Citizens	10,620	(12,856)	(2,236)
Bauer Radio	1,400	(1,400)	-
UK Active Youth	8,361	(8,361)	-
OnSide - Youth Voice	13,760	(13,760)	-
OnSide - Transitions	22,905	(23,127)	(222)
OnSide - Satellite Holiday Club	26,725	(24,728)	1,997
HAF - Holiday Club	885	(885)	-
	<u>226,500</u>	<u>(359,939)</u>	<u>(133,439)</u>
TOTAL FUNDS	<u><u>2,363,449</u></u>	<u><u>(1,465,483)</u></u>	<u><u>897,966</u></u>

Designated funds

The trustees have designated certain unrestricted funds totalling £125,000 (included in the net movement above), for essential future spending. These include monies for specific projects, planned repairs and maintenance programmes.

Any excess resources expended in any one period will be covered by unrestricted funds.

20. OTHER FINANCIAL COMMITMENTS

There is a lease relating to the land at Parsons Walk, Wigan with Wigan Borough Council. The lease is for 125 years from the 12 August 2011. The principal rent is an annual sum of one peppercorn.

The property is subject to a lien in favour of the Football Foundation in respect of a grant made to the charity.

WIGAN BOYS & GIRLS CLUB

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2022**

21. RELATED PARTY DISCLOSURES

The charitable company has taken advantage of exemption, under the terms of Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', not to disclose related party transactions with wholly owned subsidiaries within the group.

Members of the management board and/or organisations in which they are a part have made donations or raised funds on behalf of the Charity totalling £64,000 (2021: £130,650).

No other trustee or other person related to the charity had any personal interest in any contract or transaction entered into the charity during the year.

There are no other material related party transactions that require disclosure in the financial statements.

WIGAN BOYS & GIRLS CLUB**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 March 2022**

	2022 £	2021 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	712,941	1,782,175
Gift aid recoverable	15,818	103,762
Grants	<u>416,243</u>	<u>274,743</u>
	1,145,002	2,160,680
Other trading activities		
Fundraising events	104,994	7,338
Rents received	<u>54,033</u>	<u>45,000</u>
	159,027	52,338
Investment income		
Deposit account interest	70	3,724
Charitable activities		
Shop and café income	63,305	13,112
Membership and club entry fees	<u>76,805</u>	<u>21,152</u>
	140,110	34,264
Other income		
Other income	21,986	4,600
Gain on revaluation of investment	8,847	4,961
Government income	<u>3,354</u>	<u>175,418</u>
	<u>34,187</u>	<u>184,979</u>
Total incoming resources	1,478,396	2,435,985
EXPENDITURE		
Raising donations and legacies		
Fundraising expenditure	25,330	6,545
Shop and café expenditure	<u>42,789</u>	<u>10,477</u>
	68,119	17,022
Charitable activities		
Wages	1,111,967	920,839
Social security	70,177	62,081
Pensions	28,636	25,503
Insurance	27,679	32,266
Light and heat	83,502	68,609
Rates and water	2,183	4,274
Telephone	11,941	8,381
Postage and stationery	7,447	3,485
Advertising	1,670	2,052
Sundries	2,411	4,871
Activity delivery costs	91,512	77,797
Training and recruitment	2,415	1,513
Legal and professional fees	6,550	6,933
Security	2,517	38
Travelling and entertainment	5,969	7,403
Computer expenses	23,001	22,151
Subscriptions	12,086	6,495
Clothing and uniforms	4,983	2,458

This page does not form part of the statutory financial statements

WIGAN BOYS & GIRLS CLUB**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 March 2022**

	2022 £	2021 £
Charitable activities – continued		
Repairs and maintenance	84,794	29,733
Donations paid	21,000	12,750
Bad debts	<u>-</u>	<u>(363)</u>
	1,670,559	1,298,699
Support costs		
Finance		
Bank charges	1,747	2,248
Depreciation		
Long leasehold	96,310	125,014
Fixtures and fittings	62,306	62,306
Motor vehicles	3,600	3,600
Computer equipment and website development	7,981	6,370
Software development	<u>1,227</u>	<u>2,250</u>
	1,843,730	1,517,509
Governance costs		
Auditors' remuneration	11,220	11,370
Payroll and taxation	<u>9,440</u>	<u>9,140</u>
	20,660	20,510
Total resources expended	<u>1,864,390</u>	<u>1,538,019</u>
Net (expenditure)/income	<u>(385,994)</u>	<u>897,966</u>

WIGAN BOYS AND GIRLS CLUB

England & Wales - Charity number 1134451

Accounts

**REPORT OF THE TRUSTEES AND
CONSOLIDATED AUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021
FOR
WIGAN BOYS & GIRLS CLUB**

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

WIGAN BOYS & GIRLS CLUB

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WIGAN BOYS & GIRLS CLUB

REPORT OF THE TRUSTEES for the Year Ended 31 March 2021

The trustees of the charity, who are also directors of the Company for the purposes of the Companies Act 2006, present their annual report and consolidated financial statements of Wigan Boys and Girls Club for the year ended 31 March 2021. The trustees confirm that the annual report and financial statements of the Company and its subsidiary comply with the current statutory requirements, the requirements of the Company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015).

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
06944425 (England and Wales)

Registered Charity number
1134451

Registered office
Wigan Youth Zone
Parsons Walk
Wigan
Lancashire
WN1 1RU

REFERENCE AND ADMINISTRATIVE DETAILS

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

Bankers
Barclays Bank PLC
Wigan Branch
Market Place
Wigan
Lancashire
WN1 1QS

Trustees
R J Ainscough - Chairman
N T Finch
Ms G S Foster
Ms L M McAllister
Ms J Salt
Ms H E Taylor
G Speakman
Ms S Gambles
P G Farrington
Mrs C Beck
J P Chadwick
E J Dowd

WIGAN BOYS & GIRLS CLUB

REPORT OF THE TRUSTEES for the Year Ended 31 March 2021

Senior Management Team

Anthony Ashworth-Steen Executive Director

Lisa Potter HR/Administration Manager

Sikander Ali Youth Work Manager

Nicola Varley Deputy Youth Work Manager

OBJECTIVES AND ACTIVITIES

Objectives

The trustees have referred to the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and planning our activities and are confident that the charity meets the public benefit requirements.

Wigan Boys and Girls Club (Wigan Youth Zone), one of the largest of its kind in the UK, is one of the leading providers of youth services in the Wigan Borough. We aim to create a better future for local disadvantaged 8–19-year-olds (up to age 25 for those with additional needs) and to instil self-belief and confidence, increased aspirations and greater resilience in our members. We do this by offering a range of activities such as employment support, health and well-being, a first-class sport provision and media and arts. We also offer more targeted provision to young people who are most at risk.

Aims

Provide quality youth provision in a safe environment in which young people can take part in a wide range of sports, arts and music activities in which they can develop their personal and social skills and qualities needed for learning, work and the transition to adulthood.

Raise young people's aspirations, build their confidence and resilience and provide them with information that will assist them in making the right lifestyle choices - particularly in relation to substance misuse and involvement in crime and anti-social behaviour.

Improve young people's physical and emotional health and wellbeing.

Make a significant impact on our local community through improved community cohesion and a reduction in crime and anti-social behaviour. Provide a real 'community' asset which promotes and facilitates close partnership working.

Give every young person a chance to succeed by providing employment, apprenticeships, education and training skills and opportunities for all abilities, and provide a strong and sustainable mentoring programme for those who need it most.

Develop our business model by ensuring we have a strong income generation strategy that grows private sector income, maintains and where possible increases public sector income and develops innovative new funding streams that include all stake holders, our staff, volunteers and members, the community, businesses, their workforces and parents as well as maintaining a robust reserves policy in order to remain sustainable over the immediate and long-term future.

We regularly review our work to ensure we are meeting our aims. To deliver our aims to the best of our ability we partner with local agencies and are working towards a Bronze Award for our youth work under the Ambition Quality national standards framework.

WIGAN BOYS & GIRLS CLUB

REPORT OF THE TRUSTEES for the Year Ended 31 March 2021

STRATEGIC REPORT

A message from Wigan Youth Zone's Chair – Richard Ainscough

It is hard to imagine that there could have been a more challenging year for young people who, at times, have appeared to be an afterthought in the consciousness of wider society. Mental health issues, loneliness, isolation, difficult family relationships, digital poverty, increasing risks of turning to anti-social behaviour and food poverty are just some of the well documented issues which young people have faced. But while the pandemic has made these more prevalent, it would be a mistake to think these weren't issues before the pandemic struck.

Wigan Youth Zone opened almost eight years ago with the sole aim of giving all young people in Wigan and Leigh somewhere to go, something to do and someone to talk to, in the knowledge that attending the Youth Zone would proactively support all young people in a variety of ways such as increasing self-confidence, reducing isolation, building resilience and providing hope and opportunities. We achieved this by providing opportunities for young people to be young people in a safe, nurturing and (positively) challenging environment through both our universal and targeted programmes. Over the past eight years we have facilitated over 550k attendances made by over 25k people.

In March 2020 we had to close our doors.

But we did not stop.

Reflecting back on what the team, including my fellow Board members, have achieved over the past twelve months is nothing short of exceptional. The creativity, desire, diligence, and nimbleness displayed to support as many young people has enabled our charity to support thousands of young people online, on the streets and at the Youth Zone (from July 2020). Over the course of the year, we facilitated over 22.5k meaningful face to face interactions – about a quarter of a typical year – in addition to a variety of meaningful online/virtual interactions.

If the pandemic has shown us anything, it is the difference that can be made when likeminded people work in partnership with each other, and it has been a privilege to work closely with Wigan Council, Public Health, Police, Wigan Athletic Community Trust, schools, colleges and other community partners over the past year to utilise the resources at our disposal to reach as many young people as possible. Whether this was achieved by handing over the keys of the Youth Zone to Wigan Council to run a service for looked after young people during the first wave of the pandemic or by providing staff hours to be part of a multi-agency team walking the streets to reduce anti-social behaviour, we have done whatever has been necessary at every beat to support young people and the wider community.

Our efforts were recognised nationally at the prestigious Children & Young People Now Awards where we were one of six organisations shortlisted for the "Youth Work Award". Once again, this demonstrates that the footprint of our charity reaches far beyond the community we serve; a fact, we are very proud of.

Financially, the Youth Zone's position over the past year has, paradoxically, improved due to a number of factors. The support of our existing supporters was unwavering with 91% retention of all patrons and full support from Wigan Council – we were immensely grateful to receive this backing as we recognise that all organisations were significantly hit by the pandemic. We received support through the Coronavirus Job retention scheme and significantly reduced operational costs – despite not making any staff members redundant. In addition to all of the above, we significantly benefitted from the DCMS Community Matched Challenge Fund, via our partners OnSide Youth Zones, which doubled specific one-off donations we received from our network of supporters – the total value of the campaign (donations and matched funding) was over £1m. All these factors accounted to a surplus of £898k, having budgeted for a deficit of -£404k at the start of the year.

To accomplish all of the above is no mean feat and my gratitude goes to the operational and Trustee team for all the hard work behind the scenes. The hours that have gone into planning and risk assessing all aspects of our delivery model has been significant and ever-changing in response to local, regional, and national variations.

WIGAN BOYS & GIRLS CLUB

REPORT OF THE TRUSTEES for the Year Ended 31 March 2021

STRATEGIC REPORT – continued

Whilst we will certainly congratulate ourselves on what has been an excellent year, we know that the road ahead is a long one and we remain committed to supporting as many young people as we can over the coming year. It is our ambition to be able to offer mass universal programming to numbers close to our pre-pandemic numbers and to increase our membership base which has, very understandably, declined over the past year. We want young people to reembrace Wigan Youth Zone as their go-to place in their free time and in order to achieve this we need to retain an exceptional staffing team and top-class facilities. We are undertaking a large recruitment campaign to fill vacancies we had prior to Covid-19 and we will invest time and money to provide workplace training to them and to integrate them into the Wigan Youth Zone culture and the existing staffing team. We will also ensure that all employees have access to a new employee assistance programme which we are investing in to provide support to our team members. Over the past year, the Youth Zone has been redecorated and is in a good state of repair. Notwithstanding this, we will be embarking on a new, exciting capital expenditure programme to enhance our facilities to provide new spaces for young people, so the space continues to be attractive and relevant.

Another key objective is to work towards the continued financial sustainability of the charity. To this end the Trustees have re-approved an ambitious plan designed to bring the charity to a break-even position in the next three years albeit we recognise the fundraising climate is going to be exceptionally challenging. Whilst working on achieving a break-even position the Trustees have authorised the utilisation of our surplus reserves to fill the gap between income and expenditure in the meantime, recognising that now, more than ever, young people need to have somewhere to go, something to do and someone to talk to again.

Our Vision

To inspire and empower young people in Wigan and Leigh to fulfil their potential

Our Mission

To give young people in Wigan and Leigh aged 8-19 (25 with a disability) freedom to discover themselves in an innovative, safe and social environment and to support their transition into adulthood.

Our Values

Young Person-Centred Approach

Open, Inclusive and Respectful environment

Universal programming consistently on offer which is inspirational and aspirational

Truly meaningful opportunities for youth voice and empowerment

Helping young people to build positive relationships to enable them to reach their potential

Public benefit

All the activities of the Charity (as summarised above) were undertaken to further its charitable purposes for public benefit. The provision of a high-quality, centrally located facility for young people responds to a clear, ongoing demand from young people, parents and wider communities for more and better places for young people to go. Although providing a service to all young people, Wigan Youth Zone will focus on attendance and participation by young members of disadvantaged communities who will be able to enjoy affordable access to all the opportunities that the facilities will provide. This will lead to improved achievements and enhanced aspirations amongst young members of the local community. They will be happier, healthier and make more constructive use of their leisure time which consequently will help reduce nuisance and anti-social behaviour. Longer term public benefits will include improved health, reduced crime, enhanced learning and employability and greater community cohesion.

The Trustees of Wigan Youth Zone believe they have complied with the duty in section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission.

WIGAN BOYS & GIRLS CLUB

REPORT OF THE TRUSTEES for the Year Ended 31 March 2021

STRATEGIC REPORT – continued

Last Year at a Glance

Due to Covid-19, Wigan Youth Zone's face-to-face offer ceased due to the Government restrictions in late-March, but the work did not. Within 72 hours of the lockdown being announced, our creative and talented team launched the 'Virtual Youth Zone' to provide open-access and universal content for all young people and their families to engage with. Operational seven days a week, young people engaged with our pre-recorded and live activities which covered a variety of programmatic 'zones' such as cooking, music, dance, fitness, quizzes, Lego sessions, games and issues-based work. The purpose of all these interventions was to provide safe spaces for young people to enjoy themselves, share their feelings, connect with peers and youth workers and to give support and encouragement to each other in those difficult times. This was an essential space as without it, we would have definitely seen an increase in loneliness which is proven to have a detrimental impact on both mental and physical health.

Over April, May and June, Wigan Youth Zone delivered the following:

- Ran 188 one-hour interactive live sessions and 85 video activities which collectively attracted 84,929 likes, comments, and shares
- Had a total Instagram reach of 16,644 with engagement at 7,928 while on Facebook our reach was 640,000 with engagement at 81,000. In the same timeframe, we had 350 new followers on Instagram and 400 on Facebook.
- Ran 225 one-to-one mentoring sessions for our most vulnerable members
- Called home to 591 of our members to check-in with them
- Hosted over 210 Zoom sessions with 10-15 young people at each one
- Facilitated a total of 1220 conversations online with young people
- Set up a reactive email and text support service for young people to reach out to a youth worker
- Provided opportunities for youth engagement/voice each week
- Ran EmpowHER targeted group work for vulnerable young women, four days a week
- Delivered 32 care packs for young people on EmpowHER and 24 for young people on mentoring
- Created and delivered 100 activity packs for Junior Members

In addition to all the activities we ran during the three-month period, we supported Wigan Council's response to the pandemic by giving them free access to the Youth Zone to provide respite for looked-after young people, which received wonderful feedback.

From July, we opened the physical doors of the Youth Zone and have remained open ever since (including the second and third lockdown) with varying changes on the young people we could work with and the numbers of them. In addition to the face-to-face provision at the Youth Zone, we also remobilised many of our staff members onto our Outreach team to engage with young people across the borough in local parks and other hangout areas, as well as continuing our online/virtual provision when most needed (for example, third lockdown). Holiday Provision was another important intervention point to support vulnerable young people and their families – funding from OnSide (via DCMS) enabled us to expand our delivery beyond the Youth Zone to other community centres for the Christmas and February half-term clubs.

Over the course of the year, we facilitated over 22.5k meaningful face to face interactions – about a quarter of a typical year – in addition to a variety of meaningful online/virtual interactions.

Fundraising

The fundraising efforts were very successful over the past year thanks to the continued (and additional) support of our existing funders in addition to benefiting from specific Covid-19 funding/initiatives.

Wigan Youth Zone continued to rely on the support of the Local Authority, Patrons and the local business community – without which, the charity would not survive. These supporters help provide not just financial contributions, but also innovation, local awareness and networking opportunities. All are strategically and financially important to the future of the Wigan Youth Zone. We were delighted therefore that we retained over 90% of our patrons and 100% of the funding from Wigan Council.

WIGAN BOYS & GIRLS CLUB

REPORT OF THE TRUSTEES for the Year Ended 31 March 2021

STRATEGIC REPORT – continued

Fundraising – continued

Our traditional income targets of raising money through new/increased patronage and events was severely hindered throughout the year as businesses were coming to terms of the financial impact of the pandemic on them and in-person events were not permitted at all. Notwithstanding this, we were able to bring on two new Platinum Patrons (£75k+), via the Community Match Challenge campaign, and two new Bronze Patrons (£1k).

The DCMS Community Match Challenge was a game-changing campaign for the Youth Zone, which we were able to access via a collaborative partnership facilitated by OnSide. The prospect of having donations doubled prompted 31 donors to pledge a total of £511,246 plus c£104k in gift aid. We were overwhelmed with the support which provided security at a very turbulent time.

Finally, the youth zone benefitted from the Coronavirus Job Retention Scheme for the time when our staff were on furlough, without which some difficult decisions on staffing would have to have been made. This resulted in a total contribution of c£175k.

The fundraising at the youth zone is conducted by a professional team of four; Head of Fundraising, Business Development Manager, Grants and Trusts Bid Writer and the Executive Director – with support from the board. We are registered with the Fundraising Regulator and all staff are monitored through supervision to ensure that they are acting in a manner befitting a reputable charity. We have received no complaints about our conduct or fundraising efforts over the past year.

Grants and Trusts External Funding

Funding that Wigan Youth Zone receives from grant giving organisations helps to continue projects that would otherwise cease without the support or to expand the programme offered to young people. During 2020-21 we successfully secured a number of awards either as a direct recipient or via a partner organisation for example OnSide Youth Zones.

New funding included:

1. Sport England: Community Emergency Fund covering irrecoverable costs incurred by the organisation in light of Covid-19
2. OnSide Youth Zones: Emergency Fund to support the organisation in light of Covid-19
3. Neighbourly: Emergency Fund to support the organisation in light of Covid-19
4. ESF: grant to support the 'Get a Job' employability programme
5. Cash for Kids: grant to provide vulnerable young people free meals
6. Ecclesiastical: grant awarded as part of the 'Movement for Good' scheme
7. Wigan Council: Covid-19 Discretionary Grant
8. DofE: Grant to cover the annual DofE license fee
9. Greater Manchester Licutenancy: Emergency Fund to support the organisation in light of Covid-19
10. DCMS (via OnSide): matched funding to support operational costs for the second half of the financial year
11. OnSide: funding to run a pilot programme for Youth Voice
12. OnSide: funding to deliver a 'transitions' programme, supporting young people on the risk of exclusion from school
13. OnSide: funding to deliver Holiday Clubs across the borough in December and February
14. Google: grant for free advertising up to a certain value each month
15. Greater Manchester Police: funding to purchase canoes and bikes to deliver outward bound programmes for young people at risk of youth violence
16. Society of the Holy Child Jesus CIO: funding towards a new Inclusion Coordinator position
17. UK Youth: delivery partner on a new pilot programme, 'Accelerator'

WIGAN BOYS & GIRLS CLUB

REPORT OF THE TRUSTEES for the Year Ended 31 March 2021

STRATEGIC REPORT – continued

Grants and Trusts External Funding – continued

In addition to these, the following projects have culminated or continued over the year:

18. Children in Need: a fully-funded mentoring programme for three years which enables Wigan Youth Zone to conduct in-depth mentoring for 20 young people per annum.
19. Internet Citizens: a programme to support young people aged 10-19 by providing them skills to safely use the internet in their lives (contracted by UK Youth).
20. EmpowHER: A programme to help young women and girls lead change in their communities, increase their self-esteem and build wellbeing by providing inclusive and meaningful social action opportunities (contracted by UK Youth).
21. Garfield Weston: funding awarded in 2018 to support the core running costs of Wigan Youth Zone for three years.
22. Accenture and Procure Plus: a long-standing funding partnership from these two funds which support the 'Get a Job' employability programme; funding is for specific outcomes achieved.

Financial review

The organisation has adopted a strong budgeting framework and performance against it is monitored monthly by the Finance Committee (comprising of three members of the operational team and two trustees) and the wider Youth Zone board. All departments are allocated a budget for the year and there are different mechanisms in place to ensure that these cannot be exceeded without prior approval.

At the outset of the financial year the projected income was £1.411m, however due to receiving Covid-19 grants, pledges as part of the DCMS Community Match Challenge, Job Retention funding and significantly higher Gift Aid payments, the total income for the year was £2.436m.

At the outset of the year, the expenditure was budgeted at £1.768m and the actual was £1.538m – a decrease of c£230k, which was due to a reduced delivery model throughout the year.

The above factors resulted in the charitable group showing a surplus of £898k (against a budgeted deficit of c£357k) and an increase in unrestricted funds - £2.911m from £1.862m

The Group has £2.664m cash in the bank and has few trade debtors or creditors.

Principal funding sources

Annually, patrons of Wigan Youth Zone (both individuals and businesses) support the ongoing running of the Youth Zone costs by providing unrestricted funds at all levels on a voluntary basis. This Patronage programme along with an annual fundraising events calendar as proven to be an effective way of engaging the local business community and is a valuable source of unrestricted income.

In addition to the patronage received, Wigan Youth Zone benefitted from four large one-off contributions from individuals to support the Covid-19 response and beyond.

We currently receive £425k per annum from the Local Authority and we are confident that this ongoing commitment will continue for the foreseeable future.

Over the past year the charity brought in a new Trusts and Grants bid writer to increase the diversification of funding for the Youth Zone. Early indications are that this was a shrewd investment.

WIGAN BOYS & GIRLS CLUB

REPORT OF THE TRUSTEES for the Year Ended 31 March 2021

STRATEGIC REPORT – continued

Investment policy and objectives

There are no restrictions on the Club's power to invest. The investment strategy is set by the Trustees and takes account of the objectives of the Club. Certain funds introduced by the Trustees/founder patrons are designated as restricted, as they have been applied to capital projects, including the costs of building and fitting out Wigan Youth Zone and The Venue.

During the 2020/21 financial year, the club made an investment of £250k, from reserves, into the TM New Court Fund managed by Thesis Unit Trust Management Limited. The fund is medium-low risk and the investment is liquid.

Reserves policy

The Board of Trustees has established a reserves policy, in compliance with the Charity Commission guidelines, which it reviews annually - both the sum it wishes to hold in reserve in the unrestricted budget and the basis for that figure. In reviewing the potential costs that could arise should a significant reduction in income be incurred, the Trustees have determined that 'free' (unrestricted) reserves should be maintained at a minimum of 4-6 months; for 2021/22 this amounts to £857k (2020/2021: £800,000). As at 31 March 2021 Unrestricted Reserves stood at £2.911m. The Board has agreed that these 'excess' funds will be used to underwrite the future three-year plan and the recovery from Covid-19. The reserves are needed to meet the working capital requirements of the charity and its trading subsidiary and the Trustees are confident that at this level they would be able to continue the current activities in the event of a significant drop in funding.

During the year £17,546 was transferred from the restricted reserves to the unrestricted reserves, as shown on the Consolidated Statement of Financial Activities.

Covid-19

Covid-19 has had a significant impact on the actualisation of the vision and mission of the charity over the past year, namely reducing the possibility of engaging significant numbers of young people in positive programming. The implication for young people's restricted access is still not fully realised albeit reports on worsening mental health, increased ASB and crime, difficult family dynamics etc. are starting to emerge - painting a difficult picture.

Over the coming year, the Youth Zone is committed to utilising available resources to support as many young people in Wigan and Leigh as possible at the Youth Zone, satellite centres and on the streets and parks across the borough. A three-year business plan has been agreed by the Board of Trustees which aims to bring the provision back to pre-pandemic levels by the end of financial year 2021/22 before increasing reach of the charity thereafter.

As noted in financial review section, there was not a negative impact on the finances over the course of the year as a result of the pandemic.

Strategic achievements and future developments

It was the intention of the Board to review the organisational strategy which was set in 2018/19 in this financial year however this was put on hold to manage the implications of Covid-19. Given the significantly changed delivery model as a result of Covid-19, there has been little progress on our ten primary goals over the past year and, in some instances, we have moved further away from our target (headline overview below). However, we are confident that this is a result of circumstance rather than any long-term concerns about the operational model for the future.

It is the expectation of the Trustees and Senior Management Team that over the coming year the organisation will be at a similar level of delivery compared to our pre-pandemic performance in terms of numbers, in addition to making progress on other aspects of our strategy such as enhancing/expanding aspects of our delivery model.

WIGAN BOYS & GIRLS CLUB

REPORT OF THE TRUSTEES for the Year Ended 31 March 2021

STRATEGIC REPORT – continued

1. *For 15% (c6,500) of all young people aged 8-19 (up to 25 with a disability) in Wigan and Leigh to be signed-up as a member of Wigan Youth Zone and for an average of 75% of those members to be active on a regular basis (at least once every three months) by December 2022. A measure of success will be for young people to advance on at least one aspect of their development and activity 'wheels' annually.*

Over the past year the number of members has declined due to inaccessibility of provision for many of our young people. In 2021/22 we aim to bring our membership numbers back to pre-pandemic levels.

2. *Enhance our inclusion offer to give more meaningful opportunities for young people that require additional support. Our aim is for members that need additional support to make up 15% (c975) of our overall membership by December 2022.*

Over the past year, the percentage of members with additional needs increased from 6% to 10% which is pleasing to see albeit we are mindful that it is not a like for like comparison with previous years given the limited numbers permitted to attend. In the coming year, we look to stabilise this number with our newly created Inclusion Coordinator – a full time position which has been funded externally.

3. *Expand our Employability offer by 75% to provide opportunities for 140 young people per year with at least 80% going onto a positive destination (apprenticeship, employment or further education) by January 2022.*

The numbers of young people engaged in this programme over the past year was less than a regular year, however the programme did not cease entirely which was positive. It is our aspiration for numbers to rebound in the coming year and to increase the programme wherever possible.

4. *Young people to be given a more meaningful voice in the direction and strategy of Wigan Youth Zone by December 2018.*

This action has been embedded over the three years and in the past year there were further opportunities for youth voice to input into, and represent, the Youth Zone's strategies.

5. *To become a chosen provider of the National Citizen Service (NCS) programme in Wigan and Leigh by summer 2019 (achieved and ongoing).*

We were chosen to be a partner organisation with The Challenge Network in their application to run NCS in the North West however they were not selected and subsequently went into administration. Therefore, we have not achieved this target however we are not currently actively pursuing the option to work with other partners. (Unchanged from 2019/20)

6. *For volunteering at Wigan Youth Zone to become sought-after in recognition of the impact people's time has on young people and the array of training opportunities it provides. We aim to have over 100 active volunteers regularly undertaking a commitment (at least once a month) by October 2020.*

We have had many volunteers on the mentoring programme in addition to ad-hoc volunteering at the Youth Zone over the past year. Numbers of regular volunteers on sessions with young people has been less feasible due to the strict numbers of people on site, however we are in the process of building our volunteer-base back up to pre-pandemic levels.

WIGAN BOYS & GIRLS CLUB

REPORT OF THE TRUSTEES for the Year Ended 31 March 2021

STRATEGIC REPORT – continued

7. *To develop a new annual communications plan by 2019 which enhances the communication and further embeds the charity as a pivotal part of the communal fabric in Wigan and Leigh.*

A new communications plan was developed and is being constantly reviewed by our Communications Manager and Trustee with the Communications, Marketing and PR portfolio. (Unchanged from 2019/20).

Over the past year, the Youth Zone website and social media channels have had significantly more traction than usual – thanks mainly to our Virtual Youth Zone.

8. *Ensure sustainability for the long-term through the efficient use of resources, development of a robust income generation strategy and excellent governance by March 2020.*

At the outset of the financial year, the Youth Zone embarked on a three-year plan to reach a budget neutral position with the Trustees committing to utilise organisational reserves to manage planned deficits over the timeframe. The extraordinary matched-funding fundraising campaign has provided the organisation with an additional cushion in reserve; however this does not change the aspiration or strategy set out.

The governance of the Youth Zone has continued to be excellent.

9. *To guarantee that the Wigan Youth Zone facilities are kept to a high standard through a planned and reactive programme of works.*

The more limited footfall in the building over the past year has enabled the Facilities Manager to redecorate the vast majority of the Youth Zone, bringing it close to the pre-opening condition of the building.

Over the coming year, we will embark on a three-year capital expenditure programme designed to complete the vision of taking the facility to pre-opening condition plus looking to make enhancements so that the building is as appealing to young people in 2021/22 as it was in 2013.

10. *To become an accredited organisation for investment in staff by December 2020.*

This objective was delayed for the past year – it is our aspiration to achieve this by April 2022.

**REPORT OF THE TRUSTEES
for the Year Ended 31 March 2021**

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 25 June 2009.

Recruitment and appointment of new Trustees

In 2020/21 there were no changes to the Board of Trustees.

All Trustees give their time voluntarily and receive no benefits from the charity.

Should an appointment need to be made, the process is as follows:

1. Board of Trustees to approve position (if new)
2. Trustees asked to provide recommendations of suitable candidates
3. Advertise positions (should suitable candidates not surface from Trustee recommendations)
4. Interview process with Executive Director, Chair and one other Trustee
5. Appointment made (if suitable; if not back to stages 2&3)
6. Full induction process completed

Organisational structure

The Trustees are entitled to hold office unless their office is terminated in accordance with the Articles of Association. Future Trustees must be appointed by resolution of the Trustees. In accordance with the Articles of Association the Trustees can hold meetings at any time.

The Trustees have appointed a suitably qualified senior management team to manage the operational activities of the charity.

The Executive Director is responsible for ensuring that the charity delivers the services specified and that key performance indicators are met. The Youth Work Manager and Deputy Youth Work Manager have responsibility for the day-to-day operational management of the charity, individual supervision of the staff team and also ensuring that the team continue to develop their skills and working practices in line with good practice. The HR & Office Manager ensures that all policies and procedures are in place and relevant.

The remuneration policy for the staff is agreed by the Remuneration and Benefits Committee which meets annually. The committee has agreed that it is the aspiration for all staff wages to follow Consumer Price Index meaning that all increases will be in line with this % (using February's figure) as standard. Over and above this, wage increases will also be considered for top performers in line with the appraisal process.

Induction and training of new Trustees

New Trustees are inducted according to a defined policy and are invited and encouraged to attend a series of short meetings to familiarise themselves with the charity and the context within which it operates. These will be jointly led by the Chairman and the Executive Director of the charity and cover: the obligations of trustees; the main documents which set out the operational framework for the charity including the Memorandum and Articles; resourcing and the current financial position as set out in the latest published accounts and future plans and objectives. All new Trustees have been DBS checked, received safeguarding training and governance training.

WIGAN BOYS & GIRLS CLUB

REPORT OF THE TRUSTEES for the Year Ended 31 March 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT – continued

Risk management

The Trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The Trustees have completed a risk register which lists the major risks the charity is exposed and the systems in place to mitigate these risks. The register is split into five areas (Financial, Strategic, Operational, Governance/Reputational, Facilities) and each risk is scored (out of five – 1 low, 5 very high) for likelihood and impact - these scores are multiplied together to give the Gross Risk. After the mitigations, the scores are updated and multiplied together to give the Residual Risk. The scores are RAG rated 1-5 (low = green), 5-9 (medium = amber), 10+ (high = red).

The following overview shows the average Gross and Residual Risk figures for each of the five areas:

Financial	Gross Risk	Residual Risk
Average Scores (6 risks in total)	8	5
Strategic	Gross Risk	Residual Risk
Average Scores (3 risks in total)	8	5
Operational	Gross Risk	Residual Risk
Average Scores (13 risks in total)	10	5
Governance/Reputational	Gross Risk	Residual Risk
Average Scores (7 risks in total)	9	5
Facilities	Gross Risk	Residual Risk
Average Scores (14 risks in total)	7	5

Volunteers

The Wigan Youth Zone Trustees were fully active throughout the year, volunteering more of their time than usual due to the significant increase of decision making and risk management required. One-to-one mentoring continued throughout the year via a blend of virtual and face to face meetings between our volunteer mentors and young people. Volunteers who support the running of sessions for young people were not mobilised given the restrictions on numbers (for both young people and staff) - it is the plan reutilise these volunteers for the coming year.

In total we benefited from c1000 volunteer hours over the year – a value of £9,500.

Relationship to OnSide

Since the establishment of Wigan Youth Zone there has been a very close relationship to OnSide and the network of Youth Zones around the country. The benefit of this relationship has been significant with a range of benefits including (but not limited to), database infrastructure, expertise consultation, shared services, joint fundraising initiatives, professional development programmes and collaborative fora.

Prior to the pandemic, OnSide formalised the relationship with the Youth Zone via a Network Agreement which specifies expectations on both parties - this was unanimously agreed by our Board. Expectations for Wigan Youth Zone include, as examples, targets of young people delivering to, quality of provision, branding compliance and a pursuit of excellence – all areas where the Youth Zone has a history of high performance.

The extent to which the expectations in the agreement have been delivered over the past year has been hampered, but it is the intention to remobilise in alignment of our shared objectives over the coming year and beyond.

WIGAN BOYS & GIRLS CLUB

REPORT OF THE TRUSTEES for the Year Ended 31 March 2021

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Wigan Boys & Girls Club for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare group financial statements for each financial year which give a true and fair view of the state of affairs of the charitable parent company and its subsidiary and of the incoming resources and application of resources, including the income and expenditure, of the charitable group for that period. In preparing those financial statements, the trustees are required to

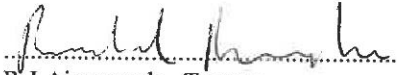
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable group will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable group and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable group and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

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

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 27/10/21 and signed on the board's behalf by:


R J Ainscough - Trustee

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF WIGAN BOYS & GIRLS CLUB

Opinion

We have audited the financial statements of Wigan Boys & Girls Club (the 'charity') and its subsidiary (the 'group') for the year ended 31 March 2021 which comprise the Consolidated Statement of Financial Activities, the Consolidated and Charity Statement of Financial Position, the Statement of Consolidated Cash Flows and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity and the group's affairs as at 31 March 2021 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity and the group in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the group's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF WIGAN BOYS & GIRLS CLUB

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the groups and the parent charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the group's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- we identified the laws and regulations applicable to the group through discussions with trustees and other management, focusing on those that had a direct effect on the financial statements or that had a fundamental effect on its operations. Key laws and regulations that we identified included the UK Companies Act and Charities Act 2011, tax legislation, employment legislation and Health and Safety regulations.
- we enquired of the trustees and reviewed correspondence with HMRC and the Charity Commission for evidence of non-compliance with laws and regulations. We also reviewed controls the trustees have in place to ensure compliance.

We assessed the susceptibility of the group's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.
- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias.
- we reviewed financial statements disclosures and tested to supporting documentation to assess compliance with relevant laws and regulations discussed above;

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
WIGAN BOYS & GIRLS CLUB**

- we enquired of the trustees about actual and potential litigation and claims.

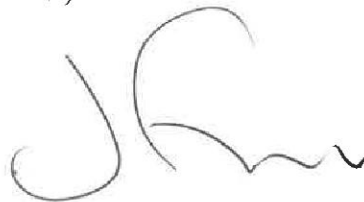
Due to inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, as with any audit, there remained a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing fraud or non-compliance with laws and regulations and cannot be expected to detect all fraud and non-compliance with laws and regulations.

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

Use of our report

This report is made solely to the group's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the group's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the group and the group's members as a body, for our audit work, for this report, or for the opinions we have formed.

John B S Fairhurst BA(Hons) FCA (Senior Statutory Auditor)
for and on behalf of Fairhurst
Statutory Auditor
Chartered Accountants
Douglas Bank House
Wigan Lane
Wigan
Lancashire
WN1 2TB



Date: 27/01/21

WIGAN BOYS & GIRLS CLUB

**CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 March 2021**

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	1,934,180	226,500	2,160,680	1,094,120
Charitable activities	5				
Youth projects and activities		34,264	-	34,264	154,841
Income from other trading activities					
Other trading activities	3	52,338	-	52,338	248,795
Investment income	4	3,724	-	3,724	728
Other income	6	184,979	-	184,979	6,506
Total		2,209,485	226,500	2,435,985	1,504,990
 EXPENDITURE ON					
Raising funds	7	17,022	-	17,022	164,060
Charitable activities	8				
Youth projects and activities		1,161,058	359,939	1,520,997	1,662,271
Total		1,178,080	359,939	1,538,019	1,826,331
NET INCOME/(EXPENDITURE)		1,031,405	(133,439)	897,966	(321,341)
Tax on activities		-	-	-	-
Transfers between funds	19	17,546	(17,546)	-	-
Net movement in funds		1,048,951	(150,985)	897,966	(321,341)
 RECONCILIATION OF FUNDS					
Total funds brought forward		1,862,271	7,299,317	9,161,588	9,482,929
TOTAL FUNDS CARRIED FORWARD		<u>2,911,222</u>	<u>7,148,332</u>	<u>10,059,554</u>	<u>9,161,588</u>

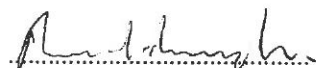
The notes form part of these financial statements

WIGAN BOYS & GIRLS CLUB

CONSOLIDATED AND CHARITY STATEMENT OF FINANCIAL POSITION
31 March 2021

	Notes	Group 2021 £	Group 2020 £	Charity 2021 £	Charity 2020 £
FIXED ASSETS					
Tangible assets	14	7,115,793	7,276,191	5,329,926	5,456,573
Investments	15	<u>254,961</u>	<u>-</u>	<u>2,254,963</u>	<u>2,000,002</u>
		7,370,754	7,276,191	7,584,889	7,456,575
CURRENT ASSETS					
Debtors	16	176,953	56,055	264,361	720,135
Cash at bank and in hand		<u>2,663,696</u>	<u>1,962,882</u>	<u>2,646,106</u>	<u>1,371,149</u>
		2,840,649	2,018,937	2,910,467	2,091,284
CREDITORS					
Amounts falling due within one year	17	<u>(151,849)</u>	<u>(133,540)</u>	<u>(138,175)</u>	<u>(124,932)</u>
NET CURRENT ASSETS		<u>2,688,800</u>	<u>1,885,397</u>	<u>2,772,292</u>	<u>1,966,352</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>10,059,554</u>	<u>9,161,588</u>	<u>10,357,181</u>	<u>9,422,927</u>
NET ASSETS		<u>10,059,554</u>	<u>9,161,588</u>	<u>10,357,181</u>	<u>9,422,927</u>
FUNDS	19				
Unrestricted funds		2,911,222	1,862,271	3,208,849	2,185,518
Restricted funds		<u>7,148,332</u>	<u>7,299,317</u>	<u>7,148,332</u>	<u>7,237,409</u>
TOTAL FUNDS		<u>10,059,554</u>	<u>9,161,588</u>	<u>10,357,181</u>	<u>9,422,927</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 27/10/21 and were signed on its behalf by:


R J Ainscough - Trustee

The notes form part of these financial statements

WIGAN BOYS & GIRLS CLUB

**STATEMENT OF CONSOLIDATED CASH FLOWS
for the Year Ended 31 March 2021**

	Notes	2021 £	2020 £
Cash flows from operating activities			
Cash generated from operations	1	<u>986,232</u>	<u>(110,169)</u>
Net cash provided by/(used in) operating activities		<u>986,232</u>	<u>(110,169)</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(39,142)	(10,118)
Purchase of fixed asset investments		(250,000)	-
Interest received		<u>3,724</u>	<u>728</u>
Net cash provided by/(used in) investing activities		<u>(285,418)</u>	<u>(9,390)</u>
Change in cash and cash equivalents in the reporting period		700,814	(119,559)
Cash and cash equivalents at the beginning of the reporting period		<u>1,962,882</u>	<u>2,082,441</u>
Cash and cash equivalents at the end of the reporting period		<u><u>2,663,696</u></u>	<u><u>1,962,882</u></u>

The notes form part of these financial statements

WIGAN BOYS & GIRLS CLUB

**NOTES TO THE STATEMENT OF CONSOLIDATED CASH FLOWS
for the Year Ended 31 March 2021**

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

	2021 £	2020 £
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	897,966	(321,341)
Adjustments for:		
Depreciation charges	199,540	159,040
Interest received	(3,724)	(728)
Gain on investment	(4,961)	-
(Increase)/decrease in debtors	(120,898)	39,127
Increase in creditors	18,309	10,833
Loss on disposal	-	2,900
Net cash provided by/(used in) operations	<u>986,232</u>	<u>(110,169)</u>

The notes form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS
for the Year Ended 31 March 2021**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', 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, with the exception of investments which are included at market value.

Basis of consolidation

The group financial statements consolidate the financial statements of Wigan Boys and Girls Club and its subsidiary to 31 March 2021.

The consolidated financial statements include the results of the activities described in the Report of the Trustees, all of which are continuing.

Significant judgements and estimates

Preparation of the financial statements requires management to make significant judgements and estimates. The items in the financial statements where these judgements and estimates have been made include:

(a) Impairment of fixed assets

At each reporting date fixed 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 with 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.

(b) Useful economic lives

The useful economic lives of fixed assets are assessed on an annual basis based on the latest available information. Management believes that the useful economic lives being used currently are still appropriate.

Income

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Donations and similar incoming resources are included in the period in which they are receivable, which is when the charity becomes entitled to the resource.

Grants, including grants for the purchase of fixed assets, are recognised in full in the Statement of Financial Activities in the year in which they are receivable, except for those grants which are for a future specific period, in which case the relevant amount is deferred to that period.

Investment income is recognised in the year in which it is receivable.

Expenditure and irrecoverable vat

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.

Expenditure on raising funds are those costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2021

1. ACCOUNTING POLICIES - continued

Expenditure and irrecoverable vat - continued

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services and include both direct and support costs relating to these activities.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees.

Value Added Tax ('VAT') is not recoverable by the Charity and the relevant costs are stated gross in the Statement of Financial Activities. The trading subsidiary is registered for VAT.

Government income

Government income comprises grants and subsidies provided as a direct result of the Covid-19 pandemic and is recognised in the period to which it relates.

Tangible fixed assets

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

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

Long leasehold land and buildings	- 10% on cost and 1% on cost
Website development costs	- 10% on cost
Fittings, furniture and equipment	- 10% on cost
Motor vehicles	- 20% on cost
Computer equipment	- 25% on cost
Software development	- 25% on cost

Taxation

The charity is exempt from corporation tax on its charitable activities.

The charity is able to recover taxation on Gift aid and makes periodic reclaims, with the credits taken to Income in the period when received.

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 note 18 to the financial statements.

Designated funds

Designated funds are set aside by the Board of Trustees out of the general funds for specific future purposes or projects.

Fixed asset investments

Fixed asset investments in shares in subsidiary undertakings are stated at cost. Other investments are carried at fair value in the balance sheet, with any adjustments to the market price of the shares recognised through the Statement of Financial Activities.

Financial instruments

The charitable group only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

WIGAN BOYS & GIRLS CLUB

NOTES TO THE FINANCIAL STATEMENTS - continued for the Year Ended 31 March 2021

1. ACCOUNTING POLICIES - continued

Financial instruments - continued

Related party loans have no stated interest rate, are payable within one year and are measured at the undiscounted amount due.

Legal status of the charity

The Charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £10.

WIGAN BOYS & GIRLS CLUB

NOTES TO THE FINANCIAL STATEMENTS - continued for the Year Ended 31 March 2021

Financial performance of the charity

The summary financial performance of the Charity alone is:

	2021 £	2020 £
Incoming resources	<u>2,363,449</u>	<u>1,396,091</u>
Resources expended	(1,411,135)	(1,645,065)
Governance costs	<u>(18,060)</u>	<u>(15,654)</u>
Net (outgoing)/incoming resources	934,254	(264,628)
Total funds brought forward	<u>9,422,927</u>	<u>9,687,555</u>
Total funds carried forward	<u>10,357,181</u>	<u>9,422,927</u>
Represented by:		
Unrestricted funds	3,208,849	2,185,518
Restricted funds	<u>7,148,332</u>	<u>7,237,409</u>
	<u>10,357,181</u>	<u>9,422,927</u>

The consolidated statement of financial activities includes the results of the Charity's wholly owned subsidiary, Wigan Boys & Girls Club (Trading) Limited. The company provides a subsidised catering service and provides an entertainment venue for the senior group.

The charity owns the entire Share Capital of 1 ordinary share of £1, 1 A ordinary share of £1 and 2,000,000 preference shares of £1. A summary of the trading results is shown below:

	2021 £	2020 £
Turnover	13,112	65,225
Other income	59,424	43,673
Cost of sales and administration costs	<u>(108,824)</u>	<u>(165,611)</u>
Net loss	(36,288)	(56,713)
Tax	-	-
Retained in subsidiary	<u>(36,288)</u>	<u>(56,713)</u>
	£	£
The assets and liabilities of the subsidiary were:		
Fixed assets	1,785,866	1,819,618
Current assets	23,700	607,874
Current liabilities	<u>(107,191)</u>	<u>(688,829)</u>
Total net assets	<u>1,702,375</u>	<u>1,738,663</u>
Aggregate share capital and reserves	<u>1,702,375</u>	<u>1,738,663</u>

WIGAN BOYS & GIRLS CLUB

NOTES TO THE FINANCIAL STATEMENTS - continued for the Year Ended 31 March 2021

2. DONATIONS AND LEGACIES

	2021	2020
	£	£
Donations	1,782,175	855,461
Gift aid recoverable	103,762	40,681
Grants	<u>274,743</u>	<u>197,978</u>
	<u>2,160,680</u>	<u>1,094,120</u>

Included in donations is £511,246 received from The OnSide Foundation in relation to DCMS Community Matched Challenge.

3. OTHER TRADING ACTIVITIES

	2021	2020
	£	£
Fundraising events	7,338	211,628
Rents received	<u>45,000</u>	<u>37,167</u>
	<u>52,338</u>	<u>248,795</u>

4. INVESTMENT INCOME

	2021	2020
	£	£
Deposit account interest	<u>3,724</u>	<u>728</u>

5. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2021	2020
		£	£
Shop and café income	Youth projects and activities	13,112	65,225
Membership and club entry fees	Youth projects and activities	21,152	89,616
		<u>34,264</u>	<u>154,841</u>

6. OTHER INCOME

	2021	2020
	£	£
Other income	4,600	6,506
Government income	175,418	-
Gain on revaluation of investment	<u>4,961</u>	<u>-</u>
	<u>184,979</u>	<u>6,506</u>

WIGAN BOYS & GIRLS CLUB

NOTES TO THE FINANCIAL STATEMENTS - continued for the Year Ended 31 March 2021

7. RAISING FUNDS

Raising donations and legacies

	2021	2020
	£	£
Fundraising expenditure	6,545	80,088
Shop and café expenditure	10,477	83,972
	<u>17,022</u>	<u>164,060</u>

8. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 9) £	Support costs (see note 10) £	2021 £	2020 £
Youth projects and activities	<u>1,498,239</u>	<u>22,758</u>	<u>1,520,997</u>	<u>1,662,271</u>

9. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2021 £	2020 £
Staff costs	1,008,423	1,088,314
Insurance	32,266	31,507
Light and heat	68,069	83,955
Rates and water	4,274	-
Telephone	8,381	10,457
Postage and stationery	3,485	8,281
Advertising	2,052	5,368
Sundries	4,871	3,347
Activity delivery costs	77,767	117,401
Training and recruitment	1,513	3,852
Legal and professional fees	6,933	10,734
Security	38	301
Travelling and entertainment	7,403	16,409
Computer expenses	22,151	16,613
Subscriptions	6,495	7,952
Clothing and uniforms	2,458	1,686
Repairs and maintenance	29,733	41,874
Donations paid	12,750	17,000
Depreciation	199,540	159,040
Bad debts	(363)	14,048
Loss on disposal	-	2,900
	<u>1,498,239</u>	<u>1,641,725</u>

WIGAN BOYS & GIRLS CLUB

NOTES TO THE FINANCIAL STATEMENTS - continued for the Year Ended 31 March 2021

10. SUPPORT COSTS

	Finance £	Governance costs £	2021 £	2020 £
Youth projects and activities	<u>2,248</u>	<u>20,510</u>	<u>22,758</u>	<u>20,546</u>

11. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging:

	2021 £	2020 £
Auditors' remuneration	11,370	12,300
Depreciation - owned assets	<u>199,540</u>	<u>159,040</u>

12. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

13. STAFF COSTS

	2021 £	2020 £
Wages and salaries	895,115	1,045,608
Social security costs	62,081	54,674
Other pension costs	<u>25,503</u>	<u>21,226</u>
	<u>982,699</u>	<u>1,121,508</u>

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

	2021	2020
Charitable activities	66	81
Generating funds	4	3
Administration	<u>7</u>	<u>7</u>
	<u>77</u>	<u>91</u>

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2021	2020
£60,001 - £70,000	<u>1</u>	<u>-</u>

WIGAN BOYS & GIRLS CLUB

NOTES TO THE FINANCIAL STATEMENTS - continued for the Year Ended 31 March 2021

14. TANGIBLE FIXED ASSETS

GROUP

	Long leasehold land and buildings £	Website development costs £	Fittings, furniture and equipment £
COST			
At 1 April 2020	7,497,370	45,228	538,788
Additions	33,333	-	-
At 31 March 2021	<u>7,530,703</u>	<u>45,228</u>	<u>538,788</u>
DEPRECIATION			
At 1 April 2020	511,556	24,058	372,699
Charge for year	125,014	4,522	62,306
At 31 March 2021	<u>636,570</u>	<u>28,580</u>	<u>435,005</u>
NET BOOK VALUE			
At 31 March 2021	<u>6,894,133</u>	<u>16,648</u>	<u>103,783</u>
At 31 March 2020	<u>6,985,814</u>	<u>21,170</u>	<u>166,089</u>

	Motor vehicles £	Computer equipment £	Software development £	Totals £
COST				
At 1 April 2020	18,000	282,152	10,000	8,391,538
Additions	-	5,809	-	39,142
At 31 March 2021	<u>18,000</u>	<u>287,961</u>	<u>10,000</u>	<u>8,430,680</u>
DEPRECIATION				
At 1 April 2020	4,800	195,711	6,523	1,115,347
Charge for year	3,600	1,848	2,250	199,540
At 31 March 2021	<u>8,400</u>	<u>197,559</u>	<u>8,773</u>	<u>1,314,887</u>
NET BOOK VALUE				
At 31 March 2021	<u>9,600</u>	<u>90,402</u>	<u>1,227</u>	<u>7,115,793</u>
At 31 March 2020	<u>13,200</u>	<u>86,441</u>	<u>3,477</u>	<u>7,276,191</u>

WIGAN BOYS & GIRLS CLUB

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2021**

14. TANGIBLE FIXED ASSETS- CONTINUED

CHARITY	Long leasehold land and buildings £	Website development costs £	Fittings, furniture and equipment £
COST			
At 1 April 2020	5,680,572	45,228	489,725
Additions	<u>33,333</u>	<u>-</u>	<u>-</u>
At 31 March 2021	<u>5,713,905</u>	<u>45,228</u>	<u>489,725</u>
DEPRECIATION			
At 1 April 2020	433,912	24,058	318,081
Charge for year	<u>106,846</u>	<u>4,523</u>	<u>48,972</u>
At 31 March 2021	<u>540,758</u>	<u>28,581</u>	<u>367,053</u>
NET BOOK VALUE			
At 31 March 2021	<u>5,173,147</u>	<u>16,647</u>	<u>122,672</u>
At 31 March 2020	<u>5,246,660</u>	<u>21,170</u>	<u>171,644</u>
	Motor vehicles £	Computer equipment £	Totals £
COST			
At 1 April 2020	18,000	166,776	6,400,301
Additions	<u>-</u>	<u>5,809</u>	<u>39,142</u>
At 31 March 2021	<u>18,000</u>	<u>172,585</u>	<u>6,439,443</u>
DEPRECIATION			
At 1 April 2020	4,800	162,877	943,728
Charge for year	<u>3,600</u>	<u>1,848</u>	<u>165,789</u>
At 31 March 2021	<u>8,400</u>	<u>164,725</u>	<u>1,109,517</u>
NET BOOK VALUE			
At 31 March 2021	<u>9,600</u>	<u>7,860</u>	<u>5,329,926</u>
At 31 March 2020	<u>13,200</u>	<u>3,899</u>	<u>5,456,573</u>

WIGAN BOYS & GIRLS CLUB

NOTES TO THE FINANCIAL STATEMENTS - continued for the Year Ended 31 March 2021

15. FIXED ASSET INVESTMENTS

GROUP

	Other investments £	Totals £
COST OR VALUATION		
At 1 April 2020	-	2,000,002
Additions	250,000	250,000
Revaluations	4,961	4,961
At 31 March 2021	254,961	2,254,963
NET BOOK VALUE		
At 31 March 2021	254,961	2,254,963
At 31 March 2020	-	2,000,002

There were no investment assets outside the UK.

CHARITY

	Shares in group undertakings £	Other investments £	Totals £
COST OR VALUATION			
At 1 April 2020	2,000,002	-	2,000,002
Additions	-	250,000	250,000
Revaluations	-	4,961	4,961
At 31 March 2021	2,000,002	254,961	2,254,963
NET BOOK VALUE			
At 31 March 2021	2,000,002	254,961	2,254,963
At 31 March 2020	2,000,002	-	2,000,002

There were no investment assets outside the UK.

The charity's investments at the Statement of Financial Position date in the share capital of companies include the following:

Subsidiary	Principal activity	% Holding	Direct/Indirect Holding
Wigan Boys & Girls Club (Trading) Limited	Catering	100%	Direct

WIGAN BOYS & GIRLS CLUB

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2021**

16. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Group 2021 £	Group 2020 £	Charity 2021 £	Charity 2020 £
Trade debtors	23,789	20,758	23,467	4,617
Amounts owed by group undertakings	-	-	90,387	680,222
Other debtors	<u>153,164</u>	<u>35,297</u>	<u>150,507</u>	<u>35,296</u>
	<u>176,953</u>	<u>56,055</u>	<u>264,361</u>	<u>720,135</u>

17. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Group 2021 £	Group 2020 £	Charity 2021 £	Charity 2020 £
Trade creditors	21,654	29,490	20,234	31,034
Social security and other taxes	25,050	22,332	24,615	20,617
Accruals and deferred income	<u>105,145</u>	<u>81,718</u>	<u>93,326</u>	<u>73,281</u>
	<u>151,849</u>	<u>133,540</u>	<u>138,175</u>	<u>124,932</u>

Deferred income comprises certain restricted funds that relate to periods beyond the financial year end.

WIGAN BOYS & GIRLS CLUB

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2021

18. ANALYSIS OF GROUP NET ASSETS BETWEEN FUNDS

	General unrestricted funds £	Designated funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
Fixed assets	-	-	7,115,793	7,115,793	7,276,191
Investments	254,961	-	-	254,961	-
Current assets	2,683,110	125,000	32,539	2,840,649	2,018,937
Current liabilities	(151,849)	-	-	(151,849)	(133,540)
	<u>2,786,222</u>	<u>125,000</u>	<u>7,148,332</u>	<u>10,059,554</u>	<u>9,161,588</u>

19. MOVEMENT IN FUNDS

	At 1/4/20 £	Net movement in funds £	Transfers between funds £	At 31/3/21 £
Unrestricted funds				
General fund	1,737,271	1,031,405	17,546	2,786,222
Designated funds	125,000	-	-	125,000
	<u>1,862,271</u>	<u>1,031,405</u>	<u>17,546</u>	<u>2,911,222</u>
Restricted funds				
Fixed assets	7,276,191	(160,398)	-	7,115,793
Accenture 'Get a Job'	-	17	(17)	-
Pathway 2 Participation	-	9,607	-	9,607
Procure Plus	-	2,808	-	2,808
ESF	-	(13)	13	-
EmpowerHer	11,280	(2,040)	-	9,240
LIBOR	-	6,447	(6,447)	-
Children in Need	-	10,384	-	10,384
St James Place	2,500	-	(2,500)	-
Sound Creators	-	710	(710)	-
Football Foundation	1,000	(500)	-	500
Internet Citizens	8,346	(2,236)	(6,110)	-
OnSide - Transitions	-	(222)	222	-
OnSide - Satellite Holiday Club	-	1,997	(1,997)	-
	<u>7,299,317</u>	<u>(133,439)</u>	<u>(17,546)</u>	<u>7,148,332</u>
TOTAL FUNDS	<u>9,161,588</u>	<u>897,966</u>	<u>-</u>	<u>10,059,554</u>

WIGAN BOYS & GIRLS CLUB

NOTES TO THE FINANCIAL STATEMENTS - continued for the Year Ended 31 March 2021

19. 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	2,136,949	(1,105,544)	1,031,405
Restricted funds			
Fixed assets	-	(160,398)	(160,398)
Accenture 'Get a Job'	12,911	(12,894)	17
Pathway 2 Participation	32,608	(23,001)	9,607
Procure Plus	8,000	(5,192)	2,808
ESF	20,000	(20,013)	(13)
EmpowerHer	29,674	(31,714)	(2,040)
LIBOR	6,447	-	6,447
Children in Need	27,065	(16,681)	10,384
Sound Creators	5,139	(4,429)	710
Football Foundation	-	(500)	(500)
Internet Citizens	10,620	(12,856)	(2,236)
Bauer Radio	1,400	(1,400)	-
UK Active Youth	8,361	(8,361)	-
OnSide - Youth Voice	13,760	(13,760)	-
OnSide - Transitions	22,905	(23,127)	(222)
OnSide - Satellite Holiday Club	26,725	(24,728)	1,997
HAF - Holiday Club	885	(885)	-
	<u>226,500</u>	<u>(359,939)</u>	<u>(133,439)</u>
TOTAL FUNDS	<u>2,363,449</u>	<u>(1,465,483)</u>	<u>897,966</u>

WIGAN BOYS & GIRLS CLUB

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2021**

19. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/4/19 £	Net movement in funds £	Transfers between funds £	At 31/3/20 £
Unrestricted funds				
General fund	1,963,616	(319,986)	93,641	1,737,271
Designated funds	<u>125,000</u>	<u>-</u>	<u>-</u>	<u>125,000</u>
	2,088,616	(319,986)	93,641	1,862,271
Restricted funds				
Fixed assets	7,322,312	28,921	(75,042)	7,276,191
Pathway 2 Participation	8,800	(8,800)	-	-
ESF	15,827	(15,827)	-	-
Heritage Lottery	2,928	(2,928)	-	-
Weightlifting Wigan – Sport England	3,312	(3,312)	-	-
Platt Bridge Youth Project	17,058	(17,058)	-	-
GOGA	2,816	(2,816)	-	-
EmpowerHer	2,661	8,619	-	11,280
Life Project	1,404	-	(1,404)	-
LIBOR	17,195	-	(17,195)	-
St James Place	-	2,500	-	2,500
Football Foundation	-	1,000	-	1,000
Internet Citizens	-	8,346	-	8,346
	<u>7,394,313</u>	<u>(1,355)</u>	<u>(93,641)</u>	<u>7,299,317</u>
TOTAL FUNDS	<u>9,482,929</u>	<u>(321,341)</u>	<u>-</u>	<u>9,161,588</u>

WIGAN BOYS & GIRLS CLUB

NOTES TO THE FINANCIAL STATEMENTS - continued for the Year Ended 31 March 2021

19. 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	1,343,257	(1,475,961)	(132,704)
Restricted funds			
Arts Council	4,247	(4,247)	-
Accenture 'Get a Job'	1,431	(1,431)	-
Pathway 2 Participation	988	(9,788)	(8,800)
Procure Plus	7,000	(7,000)	-
NCS	12,742	(12,742)	-
ESF	8,019	(23,847)	(15,828)
Able to Manage	7,146	(7,146)	-
Heritage Lottery	4,230	(7,159)	(2,929)
Weightlifting Wigan – Sport England	-	(3,311)	(3,311)
Platt Bridge Youth Project	16,107	(33,165)	(17,058)
GOGA	7,585	(10,401)	(2,816)
EmpowerHer	32,528	(23,909)	8,619
Children in Need	34,614	(34,614)	-
St James Place	2,500	-	2,500
Sound Creators	6,148	(6,148)	-
Football Foundation	1,000	-	1,000
Little Dreamers	6,368	(6,368)	-
Internet Citizens	8,400	(54)	8,346
Fixed assets	680	(159,040)	(158,360)
	161,733	(350,370)	(188,637)
TOTAL FUNDS	<u>1,504,990</u>	<u>(1,826,331)</u>	<u>(321,341)</u>

Designated funds

The trustees have designated certain unrestricted funds totalling £125,000 (included in the net movement above), for essential future spending. These include monies for specific projects, planned repairs and maintenance programmes.

Any excess resources expended in any one period will be covered by unrestricted funds.

20. OTHER FINANCIAL COMMITMENTS

There is a lease relating to the land at Parsons Walk, Wigan with Wigan Borough Council. The lease is for 125 years from the 12 August 2011. The principal rent is an annual sum of one peppercorn.

The property is subject to a lien in favour of the Football Foundation in respect of a grant made to the charity.

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2021**

21. RELATED PARTY DISCLOSURES

The charitable company has taken advantage of exemption, under the terms of Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', not to disclose related party transactions with wholly owned subsidiaries within the group.

Members of the Board of Trustees and/or organisations in which they are a part have made donations or raised funds on behalf of the charity totalling £130,650 (2020: £30,925).

No other trustee or other person related to the charity had any personal interest in any contract or transaction entered into the charity during the year.

There are no other material related party transactions that require disclosure in the financial statements.

WIGAN BOYS & GIRLS CLUB

DETAILED STATEMENT OF FINANCIAL ACTIVITIES for the Year Ended 31 March 2021

	2021 £	2020 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	1,782,175	855,461
Gift aid recoverable	103,762	40,681
Grants	<u>274,743</u>	<u>197,978</u>
	2,160,680	1,094,120
Other trading activities		
Fundraising events	7,338	211,628
Rents received	<u>45,000</u>	<u>37,167</u>
	52,338	248,795
Investment income		
Deposit account interest	3,724	728
Charitable activities		
Shop and café income	13,112	65,225
Membership and club entry fees	<u>21,152</u>	<u>89,616</u>
	34,264	154,841
Other income		
Other income	4,600	6,506
Gain on revaluation of investment	4,961	-
Government income	<u>175,418</u>	<u>-</u>
	184,979	6,506
Total incoming resources	2,435,985	1,504,990
EXPENDITURE		
Raising donations and legacies		
Fundraising expenditure	6,545	80,088
Shop and café expenditure	<u>10,477</u>	<u>83,972</u>
	17,022	164,060
Charitable activities		
Wages	920,839	1,012,414
Social security	62,081	54,674
Pensions	25,503	21,226
Insurance	32,266	31,507
Light and heat	68,069	83,955
Rates and water	4,274	
Telephone	8,381	10,457
Postage and stationery	3,485	8,281
Advertising	2,052	5,368
Sundries	4,871	4,033
Activity delivery costs	<u>77,767</u>	<u>117,401</u>
Training and recruitment	1,513	3,852
Legal and professional fees	6,933	10,734
Security	38	301
Travelling and entertainment	7,403	16,409
Computer expenses	22,151	16,613
Subscriptions	<u>6,495</u>	<u>7,952</u>

This page does not form part of the statutory financial statements

WIGAN BOYS & GIRLS CLUB

DETAILED STATEMENT OF FINANCIAL ACTIVITIES for the Year Ended 31 March 2021

	2021 £	2020 £
Charitable activities - continued		
Clothing and uniforms	2,458	1,686
Repairs and maintenance	29,733	41,874
Donations paid	12,750	17,000
Bad debts	(363)	14,048
	<u>1,298,699</u>	<u>1,479,785</u>
Finance		
Bank charges	2,248	2,479
Depreciation		
Long leasehold	125,014	78,635
Fixtures and fittings	62,306	61,549
Motor vehicles	3,600	3,600
Computer equipment	6,370	12,922
Software development	2,250	2,334
	<u>1,517,509</u>	<u>1,805,364</u>
Loss on disposal of fixed assets		
Motor vehicles	-	2,900
Governance costs		
Auditors' remuneration	11,370	10,700
Payroll and taxation	9,140	7,367
	<u>20,510</u>	<u>18,067</u>
Total resources expended	<u>1,538,019</u>	<u>1,826,331</u>
Net income/(expenditure)	<u>897,966</u>	<u>(321,341)</u>

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