

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 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.

**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.

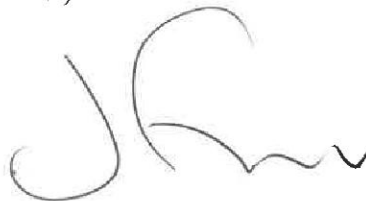
Due to inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, as with any audit, there remained 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		2,911,222	7,148,332	10,059,554	9,161,588

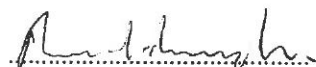
The notes form part of these financial statements

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>

This page does not form part of the statutory financial statements