

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 at 08:37 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 '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 | | | | | |
| Youth projects and activities | 5 | 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 | | | | | |
| Youth projects and activities | 8 | 1,357,429 | 438,842 | 1,796,271 | 1,520,997 |
| 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 |
| 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 |
| 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 |
| 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

| | | | | 2022 | 2021 |
|---------------------|---------------------------------------|--------------------------|--------------------------|---------------------|---------------------|
| | General unrestricted funds £ | Designated funds £ | Restricted funds £ | Total funds £ | 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>2,363,449</u> | <u>(1,465,483)</u> | <u>897,966</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 | - | (363) |
| | <u>1,670,559</u> | <u>1,298,699</u> |
| 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> |
| | <u>1,843,730</u> | <u>1,517,509</u> |
| Governance costs | | |
| Auditors' remuneration | 11,220 | 11,370 |
| Payroll and taxation | <u>9,440</u> | <u>9,140</u> |
| | <u>20,660</u> | <u>20,510</u> |
| Total resources expended | <u>1,864,390</u> | <u>1,538,019</u> |
| Net (expenditure)/income | <u>(385,994)</u> | <u>897,966</u> |