

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

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

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

**WIGAN BOYS & GIRLS CLUB**

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for the Year Ended 31 March 2023**

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## **WIGAN BOYS & GIRLS CLUB**

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

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

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Company number**

06944425 (England and Wales)

##### **Registered Charity number**

1134451

##### **Registered office**

Wigan Youth Zone  
Parsons Walk  
Wigan  
Lancashire  
WN1 1RU

##### **Trustees**

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

##### **Auditors**

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

##### **Bankers**

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

##### **Senior Management Team**

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

## **WIGAN BOYS & GIRLS CLUB**

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

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives**

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

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

##### **Aims**

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

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

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

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

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

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

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

## WIGAN BOYS & GIRLS CLUB

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

#### STRATEGIC REPORT

##### A message from Wigan Youth Zone's Chair

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

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

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

##### *Service Delivery*

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

##### *Organisational Sustainability*

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

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

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

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

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

**WIGAN BOYS & GIRLS CLUB**

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

**STRATEGIC REPORT – continued**

***Organisational Development***

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

***Outlook***

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

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

Gary Speakman, Chair

## **WIGAN BOYS & GIRLS CLUB**

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

#### **STRATEGIC REPORT – continued**

##### **Our Vision**

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

##### **Our Values**

Community  
Aspiration  
Belonging  
Respect  
Inclusivity  
Teamwork

##### **Public benefit**

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

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

##### **Last Year at a Glance**

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

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

## **WIGAN BOYS & GIRLS CLUB**

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

#### **STRATEGIC REPORT – continued**

##### **Last Year at a Glance – continued**

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

##### **Fundraising**

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

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

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

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

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



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

STRATEGIC REPORT – continued  
Grants and Trusts External Funding

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

New funding in 2022/23						
Funder (via partner, as relevant)	Project	Fund Balance @ 1st Apr 22	Income in 22/23	Expenditure in 22/23	Fund Balance @ 31st March 23	Project End Date
Wigan Council Holiday Activities and Food programme	Free Holiday Club Spaces for YP on FSM (Jul 22 - Oct 22)	£0	£50,753	£50,752	£1	02/09/2022
Wigan Council Holiday Activities and Food programme	Free Holiday Club Spaces for YP on FSM (Dec 22)	£0	£12,683	£12,683	£0	23/12/2022
OnSide	Seniors Holiday Hunger	£0	£30,641	£30,641	£0	09/09/2022
Burberry (via OnSide)	Arts & Enterprise Project	£0	£7,500	£7,500	£0	30/06/2023
DWP (via Wigan Council)	Leigh Employability	£0	£34,331	£34,331	£0	31/08/2023
Eric Wright	Cost of Living Grant	£0	£21,500	£21,500	£0	31/03/2023
Eric Wright	Sports activities and cost of living uplift	£0	£35,000	£35,000	£0	31/03/2023
KFC (via UK Youth)	Hatch (Employability)	£0	£9,415	£4,163	£5,252	31/12/2023
KFC (via UK Youth)	Hatch - Access Fund	£0	£2,845	£1,137	£1,708	31/12/2023
ARIS	Sensory Room	£0	£0	£0	£0	31/03/2024
UK Youth	Inspire	£0	£14,698	£14,698	£0	30/09/2023
UK Youth	Cost of living uplift linked to Inspire	£0	£500	£500	£0	31/03/2023
M&S	Sport activities	£0	£1,000	£1,000	£0	31/03/2023
Charles Hayward	Outreach Project	£0	£19,721	£19,721	£0	31/03/2025
Off the Grid	Inspire YZ	£0	£3,500	£0	£3,500	26/05/2023
Continuation funding from previous financial year(s)						
Funder (via partner, as relevant)	Project	Fund Balance @ 1st Apr 22	Income in 22/23	Expenditure in 22/23	Fund Balance @ 31st March 23	Project End Date
Inspire Youth Zone	Fired Up 4 (pottery)	£0	£11,382	£11,382	£0	31/03/2024
Wigan Council Holiday Activities and Food programme	Free Holiday Club Spaces for YP on FSM (Dec 21 - Apr 22)	£0	£16,962	£16,962	£0	14/04/2022
OnSide	Culture of Health	£0	£9,122	£9,122	£0	30/09/2022
ESF (WEA)	Delivery Partner on Step Ahead (employability)	£0	£1,194	£1,107	£1,087	31/03/2022
ESF (Ingeus)	Future You (Employability)	£0	£25,455	£25,455	£0	29/10/2023
OnSide	Wellbeing 1-2-1 Workers	£0	£30,280	£29,523	£757	25/07/2024
Children in Need	Mentoring Project	£3,903	£37,922	£40,765	£1,060	30/09/2023
Holy Child Jesus CIO	Inclusion Coordinator	£0	£5,469	£5,469	£0	31/01/2023
Wigan Athletic Community Trust	Delivery Partner on Pathway 2 Participation	£0	£39,286	£39,286	£0	31/03/2023
The Skelton Charity	Sensory Equipment	£1,305	£0	£1,305	£0	01/04/2023
Asda Foundation	Sports kits & equipment	£870	£0	£670	£200	19/05/2022
OnSide	Presidents Cup	£0	£4,000	£3,983	£17	Rolling (Annually)
Accenture and Procure Plus	Employability Outcomes Achieved	£0	£7,000	£4,082	£2,918	Rolling (Annually)
UK Youth	Internet Citizens	£1,939	£0	£1,939	£0	31/03/2023
Totals		£8,017	£432,159	£423,676	£16,500	

## WIGAN BOYS & GIRLS CLUB

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

#### STRATEGIC REPORT – continued

#### Financial review

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

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

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

#### Charity Income

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

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

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

#### Charity Expenditure

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

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

Investment – see investment policy and objectives.

#### Summary

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

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

## **WIGAN BOYS & GIRLS CLUB**

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

#### **STRATEGIC REPORT – continued**

##### **Principal funding sources**

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

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

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

##### **Investment policy and objectives**

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

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

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

##### **Reserves policy**

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

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

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

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

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

## WIGAN BOYS & GIRLS CLUB

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

#### STRATEGIC REPORT – continued

##### Strategic achievements and future developments

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

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

Our 2023/24 targets are as follows:

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

## **WIGAN BOYS & GIRLS CLUB**

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

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The company is registered as a charitable company limited by guarantee and is governed by a Memorandum of Association dated 25 June 2009.

##### **Recruitment and appointment of new trustees**

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

##### **Resignations**

R J Ainscough – resigned on 1<sup>st</sup> April 2022

C H Parker Stubbs – resigned on 15<sup>th</sup> September 2022

H E Taylor – resigned on 28<sup>th</sup> October 2022

##### **Appointments**

C Havers was appointed on 29<sup>th</sup> November 2022

N T Finch was elected Deputy Chair in September 2022.

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

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

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

##### **Induction and training of new Trustees**

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

##### **Organisational structure**

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

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

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

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

## WIGAN BOYS & GIRLS CLUB

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

#### STRUCTURE, GOVERNANCE AND MANAGEMENT – continued

##### Organisational structure – continued

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

##### Risk management

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

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

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

##### Volunteers

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

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

##### Relationship to OnSide

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

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

Wigan Youth Zone is compliant with its obligations.

**WIGAN BOYS & GIRLS CLUB**

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

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

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

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

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

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

In so far as the trustees are aware:

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

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



.....  
G Speakman - Trustee

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

### **Opinion**

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

In our opinion the financial statements:

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

### **Basis for opinion**

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

### **Conclusions relating to going concern**

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

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

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

### **Other information**

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

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

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

### **Opinions on other matters prescribed by the Companies Act 2006**

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

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



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

### **Matters on which we are required to report by exception**

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

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

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

### **Responsibilities of trustees**

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

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

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

### **Our responsibilities for the audit of the financial statements**

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

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

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

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

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

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

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

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

- tested journal entries to identify unusual transactions;

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

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

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

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

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

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

**Use of our report**

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

John B S Fairhurst BA(Hons) FCA (Senior Statutory Auditor)

for and on behalf of Fairhurst

Statutory Auditor

Chartered Accountants

Douglas Bank House

Wigan Lane

Wigan

Lancashire

WN1 2TB

*John Fairhurst*

Date: 12 December 2023 | 15:25 GMT  
.....

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

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

The notes form part of these financial statements

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

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

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



.....  
G Speakman - Trustee

The notes form part of these financial statements

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

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

The notes form part of these financial statements

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

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

**2. ANALYSIS OF CASH AND CASH EQUIVALENTS**

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

**3. ANALYSIS OF CHANGES IN NET FUNDS**

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

The notes form part of these financial statements

## WIGAN BOYS & GIRLS CLUB

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

#### 1. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

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

##### **Basis of consolidation**

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

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

##### **Significant judgements and estimates**

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

##### **(a) Impairment of fixed assets**

At each reporting date fixed assets are reviewed to determine whether there is any indication that those assets have suffered an impairment loss. If there is an indication of possible impairment, the recoverable amount of any affected asset is estimated and compared with its carrying amount. If the recoverable amount is lower, the carrying amount of the asset is reduced to its recoverable amount and an impairment loss is recognised immediately in the profit or loss. If an impairment loss is subsequently reversed, the carrying amount of the asset is increased to the revised estimate of its recoverable amount, but not to exceed the amount that would have been determined had no impairment loss been recognised for the asset in prior periods. A reversal of an impairment loss is recognised immediately in the profit or loss.

##### **(b) Useful economic lives**

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

##### **Income**

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

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

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

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

##### **Expenditure and irrecoverable vat**

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

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



## WIGAN BOYS & GIRLS CLUB

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

#### 1. ACCOUNTING POLICIES - continued

##### **Expenditure and irrecoverable vat – continued**

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

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

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

##### **Government income**

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

##### **Tangible fixed assets**

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

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

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

##### **Taxation**

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

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

##### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in note 18 to the financial statements.

##### **Designated funds**

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

##### **Fixed asset investments**

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

##### **Financial instruments**

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

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

**WIGAN BOYS & GIRLS CLUB****NOTES TO THE FINANCIAL STATEMENTS - continued  
for the Year Ended 31 March 2023****1. ACCOUNTING POLICIES - continued****Legal status of the charity**

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

**Financial performance of the charity**

The summary financial performance of the Charity alone is:

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

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

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

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

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

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

**3. OTHER TRADING ACTIVITIES**

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

**4. INVESTMENT INCOME**

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

**5. INCOME FROM CHARITABLE ACTIVITIES**

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

**6. OTHER INCOME**

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

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

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

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

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

**9. DIRECT COSTS OF CHARITABLE ACTIVITIES**

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

**10. SUPPORT COSTS**

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

**11. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging:

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

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

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

**Trustees' expenses**

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

**13. STAFF COSTS**

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

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

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

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

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

## WIGAN BOYS &amp; GIRLS CLUB

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

## 14. TANGIBLE FIXED ASSETS

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

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

## WIGAN BOYS &amp; GIRLS CLUB

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

## 14. TANGIBLE FIXED ASSETS - continued

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

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

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

There were no investment assets outside the UK.

**CHARITY**

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

Cost or valuation at 31 March 2023 is represented by:

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



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

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

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

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

**16. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

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

**17. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

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

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

**18. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

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

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

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

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

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

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

**Designated funds**

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

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

## WIGAN BOYS &amp; GIRLS CLUB

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

## 19. MOVEMENT IN FUNDS - continued

## Comparatives for movement in funds

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

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

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	1,112,548	(1,425,092)	(312,544)
<b>Restricted funds</b>			
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>
<b>TOTAL FUNDS</b>	<u>1,478,396</u>	<u>(1,864,390)</u>	<u>(385,994)</u>

**WIGAN BOYS & GIRLS CLUB**

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

**20. OTHER FINANCIAL COMMITMENTS**

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

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

**21. RELATED PARTY DISCLOSURES**

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

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

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

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

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

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

This page does not form part of the statutory financial statements

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

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