

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

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

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

WIGAN BOYS & GIRLS CLUB

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for the Year Ended 31 March 2024

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WIGAN BOYS & GIRLS CLUB

REPORT OF THE TRUSTEES for the Year Ended 31 March 2024

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

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

06944425 (England and Wales)

Registered Charity number

1134451

Registered office

Wigan Youth Zone
Parsons Walk
Wigan
Lancashire
WN1 1RU

Trustees

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

Auditors

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

Bankers

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

Senior Management Team

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

WIGAN BOYS & GIRLS CLUB

REPORT OF THE TRUSTEES for the Year Ended 31 March 2024

OBJECTIVES AND ACTIVITIES

Our Vision

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

Our Values

Community
Aspiration
Belonging
Respect
Inclusivity
Teamwork

Objectives

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

Aims

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

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

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

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

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

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

WIGAN BOYS & GIRLS CLUB

REPORT OF THE TRUSTEES for the Year Ended 31 March 2024

STRATEGIC REPORT

A message from the Trustee Board

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

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

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

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

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

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

Service Delivery

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

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

Organisational Sustainability

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

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

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

WIGAN BOYS & GIRLS CLUB

REPORT OF THE TRUSTEES for the Year Ended 31 March 2024

STRATEGIC REPORT – continued

Organisational Development

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

Outlook

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

Our three overarching aims are as follows:

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

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

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

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

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

Gary Speakman, Chair

WIGAN BOYS & GIRLS CLUB

REPORT OF THE TRUSTEES for the Year Ended 31 March 2024

STRATEGIC REPORT – continued

Strategic achievements and future developments

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

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

Our organisational targets for 2024/25 are as follows:

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

WIGAN BOYS & GIRLS CLUB

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

STRATEGIC REPORT – continued

Strategic achievements and future developments – continued

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

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

STRATEGIC REPORT – continued

Financial review

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

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

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

Charity Income

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

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

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

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

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

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

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

Charity Expenditure

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

Summary

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

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

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

STRATEGIC REPORT – continued

Principal funding sources

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

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

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

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

Investment policy and objectives

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

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

Reserves policy

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

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

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

Recruitment and appointment of new trustees

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

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

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

Induction and training of new trustees

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

Organisational structure

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

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

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

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

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

STRUCTURE, GOVERNANCE AND MANAGEMENT – continued

Risk management

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

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

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

Volunteers

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

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

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

Relationship to OnSide

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

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

WIGAN BOYS & GIRLS CLUB

REPORT OF THE TRUSTEES for the Year Ended 31 March 2024

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

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

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

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

In so far as the trustees are aware:

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

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



.....
G Speakman - Trustee

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

Opinion

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

In our opinion the financial statements:

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

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

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

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

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

Opinions on other matters prescribed by the Companies Act 2006

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

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

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

Matters on which we are required to report by exception

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

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

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

Responsibilities of trustees

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

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

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

Our responsibilities for the audit of the financial statements

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

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

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

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

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

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

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

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

- tested journal entries to identify unusual transactions;

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

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

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

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

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

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

Use of our report

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

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

John Fairhurst

23 December 2024 | 12:01 GMT
Date:

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

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

The notes form part of these financial statements

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

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

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



.....
G Speakman - Trustee

The notes form part of these financial statements

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

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

The notes form part of these financial statements

WIGAN BOYS & GIRLS CLUB

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

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

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

2. ANALYSIS OF CASH AND CASH EQUIVALENTS

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

3. ANALYSIS OF CHANGES IN NET FUNDS

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

The notes form part of these financial statements

WIGAN BOYS & GIRLS CLUB

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

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

Basis of consolidation

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

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

Significant judgements and estimates

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

(a) Impairment of fixed assets

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

(b) Useful economic lives

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

Income

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

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

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

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

Expenditure and irrecoverable vat

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

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

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

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

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

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

Government income

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

Tangible fixed assets

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

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

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

Taxation

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

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

Fund accounting

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

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

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

Designated funds

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

Fixed asset investments

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

Financial instruments

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

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

WIGAN BOYS & GIRLS CLUB

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

1. ACCOUNTING POLICIES - continued

Legal status of the charity

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

Financial performance of the charity

The summary financial performance of the Charity alone is:

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

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

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

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

WIGAN BOYS & GIRLS CLUB

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

2. DONATIONS AND LEGACIES

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

3. OTHER TRADING ACTIVITIES

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

4. INVESTMENT INCOME

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

5. INCOME FROM CHARITABLE ACTIVITIES

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

6. OTHER INCOME

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

7. RAISING FUNDS

Raising donations and legacies

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

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

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

9. DIRECT COSTS OF CHARITABLE ACTIVITIES

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

10. SUPPORT COSTS

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

11. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging:

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

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

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

Trustees' expenses

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

13. STAFF COSTS

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

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

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

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

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

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

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

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

WIGAN BOYS & GIRLS CLUB

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

14. TANGIBLE FIXED ASSETS - continued

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

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

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

There were no investment assets outside the UK.

CHARITY

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

Cost or valuation at 31 March 2024 is represented by:

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

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

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

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

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

16. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

17. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

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

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

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

WIGAN BOYS & GIRLS CLUB

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

19. MOVEMENT IN FUNDS

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

WIGAN BOYS & GIRLS CLUB**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2024****19. MOVEMENT IN FUNDS - continued**

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

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

Designated funds

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

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

WIGAN BOYS & GIRLS CLUB

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

19. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

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

WIGAN BOYS & GIRLS CLUB

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

19. MOVEMENT IN FUNDS - continued

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

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

WIGAN BOYS & GIRLS CLUB

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

20. OTHER FINANCIAL COMMITMENTS

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

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

21. RELATED PARTY DISCLOSURES

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

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

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

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

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

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

This page does not form part of the statutory financial statements

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

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