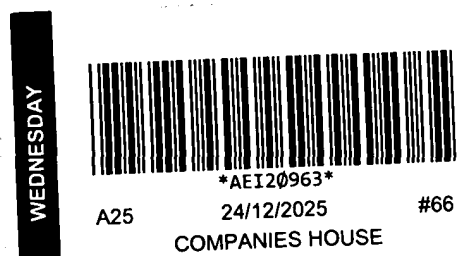


REGISTERED COMPANY NUMBER: 06944425 (England and Wales)
REGISTERED CHARITY NUMBER: 1134451

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



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

WIGAN BOYS & GIRLS CLUB

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for the Year Ended 31 March 2025**

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WIGAN BOYS & GIRLS CLUB

REPORT OF THE TRUSTEES for the Year Ended 31 March 2025

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

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

06944425 (England and Wales)

Registered Charity number

1134451

Registered office

Wigan Youth Zone
Parsons Walk
Wigan
Lancashire
WN1 1RU

Trustees

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

Auditors

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

Bankers

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

Senior Management Team

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

WIGAN BOYS & GIRLS CLUB

REPORT OF THE TRUSTEES for the Year Ended 31 March 2025

OBJECTIVES AND ACTIVITIES

Our Vision

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

Our Values

Community

Aspiration

Belonging

Respect

Inclusivity

Teamwork

Objectives

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

Aims

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

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

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

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

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

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

WIGAN BOYS & GIRLS CLUB

REPORT OF THE TRUSTEES for the Year Ended 31 March 2025

STRATEGIC REPORT

A message from the Trustee Board

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

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

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

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

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

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

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

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

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

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

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

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

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

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

WIGAN BOYS & GIRLS CLUB

REPORT OF THE TRUSTEES for the Year Ended 31 March 2025

STRATEGIC REPORT – continued

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

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

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

Outlook

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

Our aspirations are as follows:

Empowering Tomorrow

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

Elevating Engagement

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

Securing Sustainability

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

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

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

WIGAN BOYS & GIRLS CLUB

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

STRATEGIC REPORT – continued

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

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

Gary Speakman, Chair

WIGAN BOYS & GIRLS CLUB

REPORT OF THE TRUSTEES for the Year Ended 31 March 2025

STRATEGIC REPORT – continued

Financial review

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

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

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

Charity Income

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

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

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

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

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

Charity Expenditure

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

Summary

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

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

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

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

STRATEGIC REPORT – continued

Principal funding sources

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

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

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

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

Investment policy and objectives

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

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

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

Reserves policy

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

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

WIGAN BOYS & GIRLS CLUB

REPORT OF THE TRUSTEES for the Year Ended 31 March 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

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

Organisational structure

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

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

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

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

Risk management

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

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

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

WIGAN BOYS & GIRLS CLUB

REPORT OF THE TRUSTEES for the Year Ended 31 March 2025

Volunteers

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

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

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

Relationship to OnSide

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

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

WIGAN BOYS & GIRLS CLUB

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

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

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

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

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

In so far as the trustees are aware:

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

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



.....
G Speakman - Trustee

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

Opinion

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

In our opinion the financial statements:

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

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

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

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

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

Opinions on other matters prescribed by the Companies Act 2006

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

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

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

Matters on which we are required to report by exception

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

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

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

Responsibilities of trustees

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

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

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

Our responsibilities for the audit of the financial statements

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

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

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

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

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

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

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

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

- tested journal entries to identify unusual transactions;

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

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

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

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

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

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

Use of our report

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



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

22 December 2025 | 20:01 GMT
Date:

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


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

The notes form part of these financial statements

WIGAN BOYS & GIRLS CLUB
CONSOLIDATED AND CHARITY STATEMENT OF FINANCIAL POSITION
31 March 2025

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

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


.....
G Speakman - Trustee

The notes form part of these financial statements

WIGAN BOYS & GIRLS CLUB

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

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

The notes form part of these financial statements

WIGAN BOYS & GIRLS CLUB

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

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

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

2. ANALYSIS OF CASH AND CASH EQUIVALENTS

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

3. ANALYSIS OF CHANGES IN NET FUNDS

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

The notes form part of these financial statements

WIGAN BOYS & GIRLS CLUB

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

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

Basis of consolidation

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

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

Significant judgements and estimates

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

(a) Impairment of fixed assets

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

(b) Useful economic lives

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

Income

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

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

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

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

Expenditure and irrecoverable vat

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

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

WIGAN BOYS & GIRLS CLUB

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

1. ACCOUNTING POLICIES - continued

Expenditure and irrecoverable vat

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

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

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

Government income

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

Tangible fixed assets

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

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

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

Website development costs - 10% on cost

Fittings, furniture and equipment - 10% on cost

Motor vehicles - 20% on cost

Computer equipment - 25% on cost

Software development - 25% on cost

Taxation

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

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

Fund accounting

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

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

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

Designated funds

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

Fixed asset investments

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

Financial instruments

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

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

WIGAN BOYS & GIRLS CLUB

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

1. ACCOUNTING POLICIES - continued

Legal status of the charity

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

The summary financial performance of the Charity alone is:

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

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

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

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

WIGAN BOYS & GIRLS CLUB

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

2. DONATIONS AND LEGACIES

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

3. OTHER TRADING ACTIVITIES

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

4. INVESTMENT INCOME

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

5. INCOME FROM CHARITABLE ACTIVITIES

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

6. OTHER INCOME

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

7. RAISING FUNDS

Raising donations and legacies

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

WIGAN BOYS & GIRLS CLUB

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

8. CHARITABLE ACTIVITIES COSTS

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

9. DIRECT COSTS OF CHARITABLE ACTIVITIES

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

10. SUPPORT COSTS

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

11. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging:

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

12. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

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

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

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

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

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

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

14. TANGIBLE FIXED ASSETS

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

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

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

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

WIGAN BOYS & GIRLS CLUB

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

14. TANGIBLE FIXED ASSETS - continued

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

15. FIXED ASSET INVESTMENTS

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

There were no investment assets outside the UK.

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

WIGAN BOYS & GIRLS CLUB**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2025****15. FIXED ASSET INVESTMENTS - continued**

Cost or valuation at 31 March 2025 is represented by:

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

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

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

16. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

17. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

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

WIGAN BOYS & GIRLS CLUB

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

18. ANALYSIS OF NET ASSETS BETWEEN FUNDS

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

WIGAN BOYS & GIRLS CLUB

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

19. MOVEMENT IN FUNDS

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

Designated funds

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

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

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

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

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

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

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

WIGAN BOYS & GIRLS CLUB

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

19. MOVEMENT IN FUNDS - continued

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

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

Designated funds

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

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

WIGAN BOYS & GIRLS CLUB

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

20. OTHER FINANCIAL COMMITMENTS

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

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

21. RELATED PARTY DISCLOSURES

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

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

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

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