

REGISTERED COMPANY NUMBER: 06842878 (England and Wales)
REGISTERED CHARITY NUMBER: 1129008

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR
ENDED 30 NOVEMBER 2018
FOR
WIGAN WARRIORS COMMUNITY FOUNDATION**

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



WIGAN WARRIORS COMMUNITY FOUNDATION

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for the Year Ended 30 November 2018**

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WIGAN WARRIORS COMMUNITY FOUNDATION

REPORT OF THE TRUSTEES for the Year Ended 30 November 2018

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 November 2018. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Charity's objectives are:

- (a) to promote community participation in healthy recreation by providing facilities for the playing of rugby league and other sports capable of improving health;
- (b) to provide and assist in providing facilities for sport, recreation and other leisure time occupation of such persons who have need for such facilities by reason of their youth, age, infirmity or disablement, poverty or social and economic circumstances or for the public at large in the interests of social welfare and with the object of improving their conditions of life;
- (c) to advance the education of children and young people through such means as the trustees think fit in accordance with the law of charity; and
- (d) for the general purposes of such charitable bodies or for such other exclusively charitable purpose in each case as the trustees may from time to time decide.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The year ended 30th November 2018 marked another positive step for Wigan Warriors Community Foundation in delivering a wide range of initiatives that support the local community. Consistent with core objectives, the Foundation continues to deliver programmes across Sport, Wellbeing, Health and Education that support the local community.

In terms of Sport, continued funding from Sky Try has enabled a wide range of participation opportunities to be delivered to both the local, regional and national community. This funding, together with funding from existing partners in the private sector, has allowed the foundation to continue with its stated aim of delivering Sport & Rugby League to a wide range of community members.

The Foundation has had significant expansion in the delivery of Health related programmes during 2018 and has received a range of grant funding to deliver sessions to groups who are in need of support. In particular these include targeted Men's Health, Older Adults initiatives and programmes that support Mental Health & Wellbeing.

In terms of Education, the Foundation has seen commissioned school delivery increase across the North West with many schools now choosing Wigan Warriors Community Foundation to deliver their sports curriculum. This is an area of substantial development for future years.

The Foundation continues to operate a wide range of activities, including but not limited to children's sports camps during school holidays (both locally in Wigan and in different regions around the UK), fundraising initiatives that support other local charities, such as the Wigan 5K Colour Run in Partnership with Wigan & Leigh Hospice, groups such as Rugby Memories that support older adults and a range of programmes that helps to develop work skills and employability.

During the year the Foundation has increased revenue by targeting grant funded activities for projects that meet the aims and objectives of the foundation. This has allowed the foundation to generate a surplus in the year and maintain a positive balance sheet position.

WIGAN WARRIORS COMMUNITY FOUNDATION

REPORT OF THE TRUSTEES for the Year Ended 30 November 2018

FINANCIAL REVIEW

Reserves policy

The charity recorded an operating surplus of £1,550 (2017 - surplus of £1,210), whilst the reserves of the Community Foundation were £28,669 at 30 November 2018. The Trustees have carefully monitored the position and will continue to take appropriate actions to increase the reserves. The Trustees continue to seek new sources of unrestricted income to increase the reserves to an appropriate level. This is to help provide sufficient funds to cover management, administration and support costs. As the financial budget and funding strategy are developed, the Trustees will set a longer term target for reserves.

In the Trustees' opinion, in order to facilitate the smooth running of the charity's operations, an appropriate level of reserves sufficient to maintain working capital 3-6 months of operating costs is required. The Trustees will continue to try to achieve this level in the next three years, by generating surpluses from trading, wherever possible.

FUTURE PLANS

The stated targets for the Foundation for the future are to continue to target a growth in grant funding for the delivery of specific projects, and to increase the provision of education delivery through the provision of physical education delivery and resources in local schools. Ultimately the Foundation will aim to support more members of the local community across all programme areas delivered.

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 11 March 2009.

Method of appointment or election of new trustees

The management of the company is the responsibility of the trustees/directors who are elected and co-operated under the terms of the Memorandum of Association.

Organisational structure

The trustees meet regularly to manage trust affairs with the day to day operation and management being undertaken and overseen by all of the trustees.

Policies adopted for the induction and training of new trustees

Appropriate training is given to new trustees.

Related parties

In order to meet the objectives of the charity, a close working relationship has been developed with Wigan Rugby League Club Limited ('Wigan Warriors'). Wigan Warriors provide administrative and IT support and certain other resources as set out in the Service Level Agreement between the two parties.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

06842878 (England and Wales)

Registered Charity number

1129008

Registered office

DW Stadium
Loire Drive
Robin Park
Wigan
Lancashire
WN5 0UZ

WIGAN WARRIORS COMMUNITY FOUNDATION

REPORT OF THE TRUSTEES for the Year Ended 30 November 2018

REFERENCE AND ADMINISTRATIVE DETAILS

Trustees

S Collinson	Director	- resigned 22/5/2018
P R Jones	Director	- resigned 20/4/2019
G Warburton	Director	
J W Oates	Director	- resigned 1/4/2018
P Prescott	Director	- resigned 21/3/2019
K J Radlinski M.B.E	Director	- appointed 10/8/2018
C Hodgkinson	Director	- appointed 10/8/2018

Independent examiner

John B S Fairhurst BA(Hons) FCA

Independent examiner

Fairhurst

Chartered Accountants

Douglas Bank House

Wigan Lane

Wigan

Lancashire

WN1 2TB

Bankers

Barclays Bank PLC

Victoria House

6 Market Place

Wigan

Lancashire

WN1 1QS

GOING CONCERN

The financial statements have been prepared on a going concern basis due to the continued financial and management support of the related company, Wigan Rugby League Club Limited ('Wigan Warriors'). On this basis, and with the strategic development and business plan forecast for 2018/19, the directors and trustees believe the company has adequate resources in place and consider it appropriate to prepare the accounts on a going concern basis.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 29-8-19 and signed on its behalf by:



G Warburton - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
WIGAN WARRIORS COMMUNITY FOUNDATION**

Independent examiner's report to the trustees of Wigan Warriors Community Foundation ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 November 2018.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of Independent examiner which is one of the listed bodies

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached

John B S Fairhurst BA(Hons) FCA
Independent examiner
Fairhurst
Chartered Accountants
Douglas Bank House
Wigan Lane
Wigan
Lancashire
WN1 2TB



Date: 29/8/19

WIGAN WARRIORS COMMUNITY FOUNDATION

**STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 30 November 2018**

		Unrestricted fund £	Restricted funds £	Total 2018 funds £	Total 2017 funds £
	Not es				
INCOME AND ENDOWMENTS FROM					
Donations and legacies		3,063	-	3,063	8,399
Charitable activities					
General		176,451	172,839	349,290	336,573
Other trading activities	2	<u>2,894</u>	<u>-</u>	<u>2,894</u>	<u>2,967</u>
Total		182,408	172,839	355,247	347,939
 EXPENDITURE ON					
Charitable activities					
General		<u>180,858</u>	<u>172,839</u>	<u>353,697</u>	<u>346,729</u>
NET INCOME		1,550	-	1,550	1,210
 RECONCILIATION OF FUNDS					
Total funds brought forward		27,119	-	27,119	25,909
 TOTAL FUNDS CARRIED FORWARD		<u><u>28,669</u></u>	<u><u>-</u></u>	<u><u>28,669</u></u>	<u><u>27,119</u></u>

The notes form part of these financial statements

WIGAN WARRIORS COMMUNITY FOUNDATION

STATEMENT OF FINANCIAL POSITION

At 30 November 2018

	Notes	2018 £	2017 £
FIXED ASSETS			
Tangible assets	7	14,722	10,091
CURRENT ASSETS			
Debtors	8	79,433	39,405
Prepayments and accrued income		19,222	47,432
Cash at bank		<u>50,902</u>	<u>27,401</u>
		149,557	114,238
CREDITORS			
Amounts falling due within one year	9	(135,610)	(97,210)
NET CURRENT ASSETS		<u>13,947</u>	<u>17,028</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>28,669</u>	<u>27,119</u>
NET ASSETS		<u>28,669</u>	<u>27,119</u>
FUNDS	11		
Unrestricted funds		28,669	27,119
Restricted funds		<u>-</u>	<u>-</u>
TOTAL FUNDS		<u>28,669</u>	<u>27,119</u>

The notes form part of these financial statements

WIGAN WARRIORS COMMUNITY FOUNDATION

STATEMENT OF FINANCIAL POSITION - CONTINUED

At 30 November 2018

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 November 2018.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 November 2018 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to charitable small companies.

The financial statements were approved by the Board of Trustees on29.8.19..... and were signed on its behalf by:



G Warburton -Trustee

The notes form part of these financial statements

WIGAN WARRIORS COMMUNITY FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS for the Year Ended 30 November 2018

1. ACCOUNTING POLICIES

Basis of preparation

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The financial statements have been prepared on a going concern basis due to the continued financial and management support of the related company, Wigan Rugby League Club Limited ('Wigan Warriors'). On this basis, and with the strategic development and business plan forecast to 2018/19, the directors and trustees believe the company has adequate resources in place and consider it appropriate to prepare the accounts on a going concern basis.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. 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.

Support costs

Support costs are those functions that assist the work of the charity but do not directly relate to charitable activities. Support costs include office costs, finance, insurance, investment management fees and governance costs which support the charity activities.

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 the cost less estimated residual value of each asset over its estimated useful life.

Branded Equipment	- 25% on cost
Computer equipment	- 25% on cost

Impairment of assets

At each reporting date 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 to 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.

Taxation

As a registered charity, the charity is exempt from Income Tax and Capital Gains Tax.

WIGAN WARRIORS COMMUNITY FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED for the Year Ended 30 November 2018

1. ACCOUNTING POLICIES - continued

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 the notes to the financial statements.

Leases

Rentals payable under operating leases are charged to the profit or loss on a straight line basis over the term of the lease. The aggregate benefit of lease incentives are recognised as a reduction to the expense recognised over the lease term on a straight line basis.

Financial instruments

Short term financial assets are measured at transaction price less any impairment. Short term financial liabilities are measured at transaction price.

Financial liabilities that have no stated interest rate and are payable within one year shall be measured at the undiscounted amount due.

Associated undertaking loans payable and receivable are measured at the undiscounted amount due as they are deemed to be repayable on demand.

2. OTHER TRADING ACTIVITIES

	2018	2017
	£	£
Recycling revenue	<u>2,894</u>	<u>2,967</u>

3. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2018	2017
	£	£
Depreciation - owned assets	5,543	2,851
Hire of plant and machinery	<u>-</u>	<u>3,322</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 November 2018 nor for the year ended 30 November 2017.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 November 2018 nor for the year ended 30 November 2017.

5. STAFF COSTS

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

	2018	2017
	<u>16</u>	<u>16</u>
Administration		

No employees received emoluments in excess of £60,000.

WIGAN WARRIORS COMMUNITY FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 30 November 2018

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	8,399	-	8,399
Charitable activities			
General	207,598	128,975	336,573
Other trading activities	<u>2,967</u>	<u>-</u>	<u>2,967</u>
Total	218,964	128,975	347,939
 EXPENDITURE ON			
Charitable activities			
General	<u>217,754</u>	<u>128,975</u>	<u>346,729</u>
Total	<u>217,754</u>	<u>128,975</u>	<u>346,729</u>
 NET INCOME	1,210	-	1,210
 RECONCILIATION OF FUNDS			
Total funds brought forward	<u>25,909</u>	<u>-</u>	<u>25,909</u>
 TOTAL FUNDS CARRIED FORWARD	<u><u>27,119</u></u>	<u><u>-</u></u>	<u><u>27,119</u></u>

7. TANGIBLE FIXED ASSETS

	Branded Equipment £	Motor vehicles £	Computer equipment £	Totals £
COST				
At 1 December 2017	3,513	-	15,316	18,829
Additions	<u>-</u>	<u>9,615</u>	<u>559</u>	<u>10,174</u>
At 30 November 2018	<u>3,513</u>	<u>9,615</u>	<u>15,875</u>	<u>29,003</u>
 DEPRECIATION				
At 1 December 2017	2,695	-	6,043	8,738
Charge for year	<u>771</u>	<u>1,803</u>	<u>2,969</u>	<u>5,543</u>
At 30 November 2018	<u>3,466</u>	<u>1,803</u>	<u>9,012</u>	<u>14,281</u>
 NET BOOK VALUE				
At 30 November 2018	<u>47</u>	<u>7,812</u>	<u>6,863</u>	<u>14,722</u>
At 30 November 2017	<u>818</u>	<u>-</u>	<u>9,273</u>	<u>10,091</u>

WIGAN WARRIORS COMMUNITY FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 30 November 2018

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2018	2017
	£	£
Trade debtors	54,566	39,405
Amounts owed by associated undertakings	<u>24,867</u>	<u>-</u>
	<u><u>79,433</u></u>	<u><u>39,405</u></u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2018	2017
	£	£
Trade creditors	22,149	17,373
Amounts owed to associated undertakings	35,776	10,908
Social security and other taxes	4,162	3,709
Accruals and deferred income	<u>73,523</u>	<u>65,220</u>
	<u><u>135,610</u></u>	<u><u>97,210</u></u>

10. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted fund	Restricted funds	2018 Total funds	2017 Total funds
	£	£	£	£
Fixed assets	14,722	-	14,722	10,091
Current assets	149,557	-	149,557	114,238
Current liabilities	<u>(135,610)</u>	<u>-</u>	<u>(135,610)</u>	<u>(97,210)</u>
	<u><u>28,669</u></u>	<u><u>-</u></u>	<u><u>28,669</u></u>	<u><u>27,119</u></u>

11. MOVEMENT IN FUNDS

	At 1/12/17	Net movement in funds	At 30/11/18
	£	£	£
Unrestricted funds			
General fund	27,119	1,550	28,669
	<u>27,119</u>	<u>1,550</u>	<u>28,669</u>
TOTAL FUNDS	<u><u>27,119</u></u>	<u><u>1,550</u></u>	<u><u>28,669</u></u>

WIGAN WARRIORS COMMUNITY FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 30 November 2018

11. 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	182,408	(180,858)	1,550
Restricted funds			
Sky Try Project	100,000	(100,000)	-
Rugby League Cares	13,954	(13,954)	-
Adactus Housing	3,500	(3,500)	-
Peoples Postcode Lottery	14,500	(14,500)	-
Inspiring Healthy Lifestyles	14,760	(14,760)	-
Covenant Fund Seafarers	8,000	(8,000)	-
National Lottery	7,500	(7,500)	-
Communities Investment Fund	2,000	(2,000)	-
Youth Provision Across Wigan	8,625	(8,625)	-
	172,839	(172,839)	-
TOTAL FUNDS	<u>355,247</u>	<u>(353,697)</u>	<u>1,550</u>

Comparatives for movement in funds

	At 1/12/16 £	Net movement in funds £	At 30/11/17 £
Unrestricted Funds			
General fund	25,909	1,210	27,119
TOTAL FUNDS	<u>25,909</u>	<u>1,210</u>	<u>27,119</u>

WIGAN WARRIORS COMMUNITY FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 30 November 2018

11. 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	218,964	(217,754)	1,210
Restricted funds			
Sky Try Project	100,000	(100,000)	-
Rugby League Cares	4,000	(4,000)	-
Adactus Housing	500	(500)	-
Off the Streetz-Doorstep Sports Project	2,000	(2,000)	-
Greater Manchester Higher	4,950	(4,950)	-
Outreach Sports Delivery	8,625	(8,625)	-
Heart Research UK	8,900	(8,900)	-
	128,975	(128,975)	-
TOTAL FUNDS	<u>347,939</u>	<u>(346,729)</u>	<u>1,210</u>

12. RELATED PARTY DISCLOSURES

In order to meet the objectives of the charity, a close working relationship has been developed with Wigan Rugby League Club Limited ('Wigan Warriors'). Wigan Warriors provide administrative and IT support and certain other resources as set out in the Service Level Agreement between the two parties.