

REGISTERED COMPANY NUMBER: 6303512 (England and Wales)
REGISTERED CHARITY NUMBER: 1120745

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED
31 DECEMBER 2015
FOR
WIGAN ATHLETIC FC COMMUNITY TRUST**

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COMPANIES HOUSE

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

WIGAN ATHLETIC FC COMMUNITY TRUST
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for the Year Ended 31 December 2015

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WIGAN ATHLETIC FC COMMUNITY TRUST (REGISTERED NO: 6303512)

REPORT OF THE TRUSTEES for the Year Ended 31 December 2015

The trustees, who are also directors of the Company for the purposes of the Companies Act 2006, present their annual report and financial statements of Wigan Athletic FC Community Trust for the period ended 31 December 2015. The trustees confirm that the annual report and financial statements of the Company comply with the current statutory requirements, the requirements of the Company's governing document, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities published on 16/07/14.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Company's objectives are:

To further and assist in the education (on a social and physical basis) of children and adults within Wigan and surrounding areas without reference to race, religion and belief, sex, disability, nationality, ethnic or national origin or social background through the use of football and other ancillary sporting activities as educational tools and in furtherance of that object to provide in Wigan and its surrounding area facilities for meetings, lectures and classes for the benefit of such children and adults.

To provide or assist in the provision of sporting and recreational facilities for the public of Wigan and surrounding areas without reference to race, religion and belief, sex, disability, nationality, ethnic or national origin or social background.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The Company is fully committed to meeting its objectives.

The trustees are pleased with the results for the year to 31 December 2015 in respect of the range of activities and opportunities that have been made available to a wide range of participants. Projects such as Premier League Kicks and PL4 Sport have been delivered during the year.

FINANCIAL REVIEW

Principal funding

The principal sources of funding are the receipt of grants and income from other activities carried out by the Company.

Reserves policy

The Trustees have determined that an appropriate levels of free reserves, which are not invested in fixed assets, should ideally be sufficient to meet between three and six months operating costs.

The current reserves are sufficient to meet three months operating costs.

FUTURE PLANS

The Company is continuing to grow and develop a diverse range of projects, which has attracted new grant income, within the local community under the brand of Wigan Athletic FC Community Trust in order to enhance the lives and make a positive difference to each participant.

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 5 July 2007 and amended on 1 February 2010.

Method of appointment or election of trustees

The management of the Company is the responsibility of the trustees who are elected and co-operated under the terms of the Articles of Association dated 1 February 2010.

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 trustees

Appropriate training is given to new trustees.

WIGAN ATHLETIC FC COMMUNITY TRUST (REGISTERED NO: 6303512)

**REPORT OF THE TRUSTEES
for the Year Ended 31 December 2015**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Related parties

Wigan Athletic AFC Limited is a related party.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

6303512 (England and Wales)

Registered Charity number

1120745

Registered office

Montrose Skills Hub
Montrose Avenue
Pemberton
Wigan
WN5 9XN

Trustees

B Spencer
P R Williams
D Culshaw
P Ivory
J H Jackson
D T Molyneux
C E Evans

- appointed 21/4/2015

- appointed 28/7/2015

Auditors

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

Bankers

Barclays Bank Plc
Wigan Branch
1 Wigan Road
Ashton in Makerfield
Wigan
Lancashire
WN4 9AP

WIGAN ATHLETIC FC COMMUNITY TRUST (REGISTERED NO: 6303512)

**REPORT OF THE TRUSTEES
for the Year Ended 31 December 2015**

STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees (who are also the directors of Wigan Athletic FC Community Trust 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 financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company 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 company 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 company 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 company 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 company'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.

AUDITORS

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 26/4/16 and signed on its behalf by:


.....
J H Jackson - Trustee

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
WIGAN ATHLETIC FC COMMUNITY TRUST (REGISTERED NO: 6303512)**

We have audited the financial statements of Wigan Athletic FC Community Trust for the year ended 31 December 2015 on pages six to sixteen. The financial reporting framework that has been applied in their preparation is applicable law and the Financial Reporting Standard for Smaller Entities (effective January 2015) (United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities).

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.

Respective responsibilities of trustees and auditors

As explained more fully in the Statement of Trustees Responsibilities set out on page three, 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.

Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the charitable company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the trustees; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Report of the Trustees to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

Opinion on financial statements

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2015 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 applicable to Smaller Entities; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Opinion on other matter prescribed by the Companies Act 2006

In our opinion 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.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
WIGAN ATHLETIC FC COMMUNITY TRUST (REGISTERED NO: 6303512)**

Matters on which we are required to report by exception

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; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

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



Date: 26/4/16

WIGAN ATHLETIC FC COMMUNITY TRUST

**STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 December 2015**

		Unrestricted funds	Restricted funds	Total 2015 funds	Total 2014 funds
	Notes	£	£	£	£
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	30,324	-	30,324	30,090
Charitable activities	3				
Soccer schools		37,587	-	37,587	36,750
After school club		52,492	-	52,492	38,834
Saturday club		854	-	854	4,804
Premier League Kicks		-	80,300	80,300	84,250
School coaching		69,488	-	69,488	48,270
Latics Literacy		-	3,480	3,480	42,035
General		25,035	33,964	58,999	18,757
PL4 Sport		-	86,185	86,185	82,100
Wigan Fit Fans		-	26,747	26,747	42,711
CRT Midnight Football		-	2,667	2,667	10,834
Premier League Enterprise Project		-	35,881	35,881	28,212
Premier League Enterprise Project (Schools)		-	2,868	2,868	2,390
Train with Latics		32,543	-	32,543	27,350
ProCo Apprenticeships		27,394	-	27,394	27,116
Enterprise Challenge		-	5,333	5,333	-
Lottery		13,782	-	13,782	7,464
Wigan Youth Zone		-	28,000	28,000	28,000
PL School sport		-	88,600	88,600	88,600
Wigan and Leigh housing		-	15,000	15,000	15,000
FA Women and Girls		-	18,200	18,200	18,200
Wigan Leisure and Culture Trust		-	2,050	2,050	5,440
Latics football studies		10,000	-	10,000	5,333
PL/PLA Wigan Youth		-	39,432	39,432	39,432
LTSB		-	-	-	6,667
Team Latics		346	-	346	-
Awards for all		-	4,800	4,800	4,800
University of South Wales		-	17,675	17,675	2,625
Pathway2Participation		-	54,150	54,150	-
Total		299,845	545,332	845,177	746,064

The notes form part of these financial statements

WIGAN ATHLETIC FC COMMUNITY TRUST

STATEMENT OF FINANCIAL ACTIVITIES - CONTINUED
for the Year Ended 31 December 2015

		Unrestricted funds	Restricted funds	Total 2015 funds	Total 2014 funds
Notes	£	£	£	£	£
EXPENDITURE ON					
Charitable activities	4				
Premier League Kicks		-	77,728	77,728	90,313
School coaching		-	-	-	7,124
Latics Literacy		-	6,598	6,598	31,037
General		300,291	34,826	335,117	85,352
PL4 Sport		-	90,518	90,518	83,395
Just Join In		-	-	-	16
Imagine Your Goals		-	-	-	10
Wigan Fit Fans		-	29,004	29,004	39,862
CRT Midnight Football		-	2,943	2,943	26,202
Premier League Enterprise Project		-	39,205	39,205	20,886
Premier League Enterprise Project (Schools)		-	1,177	1,177	-
Train with Latics		-	-	-	31,557
Inclusion Projects		-	-	-	(3,031)
ProCo Apprenticeships		-	-	-	49,042
Enterprise Challenge		-	4,948	4,948	-
Lottery		-	-	-	3,654
Wigan Youth Zone		-	31,173	31,173	27,035
PL School sport		-	74,307	74,307	106,520
Wigan and Leigh housing		-	8,575	8,575	16,334
FA Women and Girls		-	18,740	18,740	19,911
Wigan Leisure and Culture Trust		-	1,650	1,650	4,704
PL/PLA Wigan Youth		-	47,493	47,493	36,189
LTSB		-	-	-	6,734
Awards for all		-	8,148	8,148	1,031
University of South Wales		-	20,193	20,193	-
Pathway2Participation		-	54,711	54,711	-
Total		300,291	551,937	852,228	683,877
NET INCOME/(EXPENDITURE)		(446)	(6,605)	(7,051)	62,187
RECONCILIATION OF FUNDS					
Total funds brought forward		290,599	46,882	337,481	275,294
TOTAL FUNDS CARRIED FORWARD		<u>290,153</u>	<u>40,277</u>	<u>330,430</u>	<u>337,481</u>

The notes form part of these financial statements

WIGAN ATHLETIC FC COMMUNITY TRUST (REGISTERED NO: 6303512)

**BALANCE SHEET
At 31 December 2015**

	Notes	2015 £	2014 £
FIXED ASSETS			
Tangible assets	10	62,861	65,050
CURRENT ASSETS			
Stocks		510	6,813
Debtors	11	78,112	38,759
Cash at bank and in hand		<u>329,480</u>	<u>335,925</u>
		408,102	381,497
CREDITORS			
Amounts falling due within one year	12	(140,533)	(109,066)
NET CURRENT ASSETS		<u>267,569</u>	<u>272,431</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>330,430</u>	<u>337,481</u>
NET ASSETS		<u>330,430</u>	<u>337,481</u>
FUNDS	14		
Unrestricted funds		290,153	290,599
Restricted funds		<u>40,277</u>	<u>46,882</u>
TOTAL FUNDS		<u>330,430</u>	<u>337,481</u>

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies and with the Financial Reporting Standard for Smaller Entities (effective January 2015).

The financial statements were approved by the Board of Trustees on 26/4/16 and were signed on its behalf by:


J H Jackson -Trustee

The notes form part of these financial statements

WIGAN ATHLETIC FC COMMUNITY TRUST

Notes to the Financial Statements for the Year Ended 31 December 2015

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities published on 16/07/14, the Financial Reporting Standard for Smaller Entities (effective January 2015), and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

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.

Tangible fixed assets

Tangible fixed assets are stated at cost less depreciation.

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.

Short leasehold land and buildings	- over the remaining term of the lease
Equipment	- 25% on reducing balance
Motor vehicles	- 20% on cost

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

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

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 Company. 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.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. DONATIONS AND LEGACIES

	2015	2014
	£	£
Grants	<u>30,324</u>	<u>30,090</u>

WIGAN ATHLETIC FC COMMUNITY TRUST

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 31 December 2015

3. INCOME FROM CHARITABLE ACTIVITIES

	2015	2014
Activity	£	£
Soccer schools	37,587	36,750
After school club	52,492	38,834
Saturday club	854	4,804
Premier League Kicks	80,300	84,250
School coaching	69,488	48,270
Latics Literacy	3,480	42,035
General	58,999	18,757
PL4 Sport	86,185	82,100
Wigan Fit Fans	26,747	42,711
CRT Midnight Football	2,667	10,834
Premier League Enterprise Project	35,881	28,212
Premier League Enterprise Project (Schools)	2,868	2,390
Train with Latics	32,543	27,350
ProCo Apprenticeships	27,394	27,116
Enterprise Challenge	5,333	-
Lottery	13,782	7,464
Wigan Youth Zone	28,000	28,000
PL School sport	88,600	88,600
Wigan and Leigh housing	15,000	15,000
FA Women and Girls	18,200	18,200
Wigan Leisure and Culture Trust	2,050	5,440
Latics football studies	10,000	5,333
PL/PLA Wigan Youth	39,432	39,432
LTSCB	-	6,667
Team Latics	346	-
Awards for all	4,800	4,800
University of South Wales	17,675	2,625
Pathway2Participation	54,150	-
	<u>814,853</u>	<u>715,974</u>

Grants received, included in the above, are as follows:

	2015	2014
	£	£
Other grants	<u>655,286</u>	<u>592,120</u>

WIGAN ATHLETIC FC COMMUNITY TRUST

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 31 December 2015

4. CHARITABLE ACTIVITIES COSTS

	Direct costs	Support costs (See note 5)	Totals
	£	£	£
Premier League Kicks	77,114	614	77,728
Latics Literacy	6,528	70	6,598
General	334,965	152	335,117
PL4 Sport	89,957	561	90,518
Wigan Fit Fans	28,723	281	29,004
CRT Midnight Football	2,943	-	2,943
Premier League Enterprise Project	38,959	246	39,205
Premier League Enterprise Project (Schools)	1,177	-	1,177
Enterprise Challenge	4,895	53	4,948
Wigan Youth Zone	30,855	318	31,173
PL School sport	73,718	589	74,307
Wigan and Leigh housing	8,484	91	8,575
FA Women and Girls	18,551	189	18,740
Wigan Leisure and Culture Trust	1,632	18	1,650
PL/PLA Wigan Youth	47,002	491	47,493
Awards for all	8,091	57	8,148
University of South Wales	19,983	210	20,193
Pathway2Participation	54,409	302	54,711
	<u>847,986</u>	<u>4,242</u>	<u>852,228</u>

5. SUPPORT COSTS

	Finance	Governance costs	Totals
	£	£	£
Premier League Kicks	-	614	614
Latics Literacy	-	70	70
General	(212)	364	152
PL4 Sport	-	561	561
Wigan Fit Fans	-	281	281
Premier League Enterprise Project	-	246	246
Enterprise Challenge	-	53	53
Wigan Youth Zone	-	318	318
PL School sport	-	589	589
Wigan and Leigh housing	-	91	91
FA Women and Girls	-	189	189
Wigan Leisure and Culture Trust	-	18	18
PL/PLA Wigan Youth	-	491	491
Awards for all	-	57	57
University of South Wales	-	210	210
Pathway2Participation	-	302	302
	<u>(212)</u>	<u>4,454</u>	<u>4,242</u>

WIGAN ATHLETIC FC COMMUNITY TRUST

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 31 December 2015

6. NET INCOME/(EXPENDITURE)

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

	2015	2014
	£	£
Auditors' remuneration	4,454	5,160
Depreciation - owned assets	<u>20,706</u>	<u>21,884</u>

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2015 nor for the year ended 31 December 2014.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2015 nor for the year ended 31 December 2014.

8. STAFF COSTS

	2015	2014
	£	£
Wages and salaries	530,703	443,295
Social security costs	34,716	27,219
Other pension costs	<u>2,925</u>	<u>-</u>
	<u>568,344</u>	<u>470,514</u>

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

2015	2014
<u>45</u>	<u>46</u>

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

9. 2014 COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	30,090	-	30,090
Charitable activities			
Soccer schools	36,750	-	36,750
After school club	38,834	-	38,834
Saturday club	4,804	-	4,804
Premier League Kicks	-	84,250	84,250
School coaching	48,270	-	48,270
Latics Literacy	13,200	28,835	42,035
General	18,757	-	18,757
PL4 Sport	-	82,100	82,100
Wigan Fit Fans	-	42,711	42,711
CRT Midnight Football	-	10,834	10,834
Premier League Enterprise Project	-	28,212	28,212
Premier League Enterprise Project (Schools)	-	2,390	2,390
Carried forward	160,615	279,332	439,947

WIGAN ATHLETIC FC COMMUNITY TRUST

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 31 December 2015

9. 2014 COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
Charitable activities			
Brought forward	160,615	279,332	439,947
Train with Latics	27,350	-	27,350
ProCo Apprenticeships	27,116	-	27,116
Lottery	7,464	-	7,464
Wigan Youth Zone	-	28,000	28,000
PL School sport	-	88,600	88,600
Wigan and Leigh housing	-	15,000	15,000
FA Women and Girls	-	18,200	18,200
Wigan Leisure and Culture Trust	5,440	-	5,440
Latics football studies	5,333	-	5,333
PL/PLA Wigan Youth	-	39,432	39,432
LTSB	-	6,667	6,667
Awards for all	-	4,800	4,800
University of South Wales	-	2,625	2,625
Total	263,408	482,656	746,064
EXPENDITURE ON			
Charitable activities			
Premier League Kicks	-	90,313	90,313
School coaching	7,124	-	7,124
Latics Literacy	9,521	21,516	31,037
General	85,352	-	85,352
PL4 Sport	-	83,395	83,395
Just Join In	-	16	16
Imagine Your Goals	-	10	10
Wigan Fit Fans	-	39,862	39,862
CRT Midnight Football	-	26,202	26,202
Premier League Enterprise Project	-	20,886	20,886
Train with Latics	31,557	-	31,557
Inclusion Projects	-	(3,031)	(3,031)
ProCo Apprenticeships	49,042	-	49,042
Lottery	3,654	-	3,654
Wigan Youth Zone	-	27,035	27,035
PL School sport	-	106,520	106,520
Wigan and Leigh housing	-	16,334	16,334
FA Women and Girls	-	19,911	19,911
Wigan Leisure and Culture Trust	4,704	-	4,704
PL/PLA Wigan Youth	-	36,189	36,189
LTSB	-	6,734	6,734
Awards for all	-	1,031	1,031
Total	190,954	492,923	683,877
NET INCOME/(EXPENDITURE)	72,454	(10,267)	62,187
Transfers between funds	80,607	(80,607)	-
Net movement in funds	153,061	(90,874)	62,187

WIGAN ATHLETIC FC COMMUNITY TRUST

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 31 December 2015

9. 2014 COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
RECONCILIATION OF FUNDS			
Total funds brought forward	137,538	137,756	275,294
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS CARRIED FORWARD	<u>290,599</u>	<u>46,882</u>	<u>337,481</u>

10. TANGIBLE FIXED ASSETS

	Short leasehold land and buildings £	Equipment £	Motor vehicles £	Totals £
COST				
At 1 January 2015	66,572	33,087	37,629	137,288
Additions	<u>-</u>	<u>18,517</u>	<u>-</u>	<u>18,517</u>
At 31 December 2015	<u>66,572</u>	<u>51,604</u>	<u>37,629</u>	<u>155,805</u>
DEPRECIATION				
At 1 January 2015	42,280	16,412	13,546	72,238
Charge for year	<u>11,096</u>	<u>5,143</u>	<u>4,467</u>	<u>20,706</u>
At 31 December 2015	<u>53,376</u>	<u>21,555</u>	<u>18,013</u>	<u>92,944</u>
NET BOOK VALUE				
At 31 December 2015	<u>13,196</u>	<u>30,049</u>	<u>19,616</u>	<u>62,861</u>
At 31 December 2014	<u>24,292</u>	<u>16,675</u>	<u>24,083</u>	<u>65,050</u>

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2015 £	2014 £
Other debtors	<u>78,112</u>	<u>38,759</u>

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2015 £	2014 £
Accrued expenses	25,636	17,285
Deferred income	<u>114,897</u>	<u>91,781</u>
	<u>140,533</u>	<u>109,066</u>

WIGAN ATHLETIC FC COMMUNITY TRUST

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 31 December 2015

13. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds	Restricted funds	Total 2015 funds	Total 2014 funds
	£	£	£	£
Fixed assets	62,861	-	62,861	65,050
Current assets	362,897	45,205	408,102	381,497
Current liabilities	(135,605)	(4,928)	(140,533)	(109,066)
	<u>290,153</u>	<u>40,277</u>	<u>330,430</u>	<u>337,481</u>

14. MOVEMENT IN FUNDS

	At 1/1/15 £	Net movement in funds £	At 31/12/15 £
Unrestricted funds			
General fund	290,599	(446)	290,153
Restricted funds			
Premier League Kicks	(2,896)	2,572	(324)
Latics Literacy	7,714	(3,118)	4,596
PL4Sport	7,436	(4,333)	3,103
Just Join In	16,640	-	16,640
Imagine Your Goals	(272)	-	(272)
Latics Support Play	8,908	-	8,908
CRT Midnight Football	631	(276)	355
Premier League Enterprise Project	4,512	(3,324)	1,188
Inclusion Projects	(251)	-	(251)
Wigan Fit Fans	2,861	(2,257)	604
Enterprise	(2,558)	1,691	(867)
Wigan Youth Zone	7,081	(3,173)	3,908
PL/PLA Wigan Youth	12,283	(8,061)	4,222
PL School sport	(15,160)	14,293	(867)
Wigan and Leigh housing	(7,282)	6,425	(857)
FA Women and Girls	908	(540)	368
Wigan Leisure and Culture Trust	-	400	400
LSTB	(67)	-	(67)
Awards for all	3,769	(3,348)	421
University of South Wales	2,625	(2,518)	107
Enterprise Challenge	-	385	385
Pathway2Participation (Wigan Council)	-	(561)	(561)
Grant Income	-	(862)	(862)
	<u>46,882</u>	<u>(6,605)</u>	<u>40,277</u>
TOTAL FUNDS	<u>337,481</u>	<u>(7,051)</u>	<u>330,430</u>

WIGAN ATHLETIC FC COMMUNITY TRUST

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 31 December 2015

14. 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	299,845	(300,291)	(446)
Restricted funds			
Premier League Kicks	80,300	(77,728)	2,572
Latics Literacy	3,480	(6,598)	(3,118)
PL4Sport	86,185	(90,518)	(4,333)
CRT Midnight Football	2,667	(2,943)	(276)
Premier League Enterprise Project	35,881	(39,205)	(3,324)
Wigan Fit Fans	26,747	(29,004)	(2,257)
Enterprise	2,868	(1,177)	1,691
Wigan Youth Zone	28,000	(31,173)	(3,173)
PL/PLA Wigan Youth	39,432	(47,493)	(8,061)
PL School sport	88,600	(74,307)	14,293
Wigan and Leigh housing	15,000	(8,575)	6,425
FA Women and Girls	18,200	(18,740)	(540)
Wigan Leisure and Culture Trust	2,050	(1,650)	400
Awards for all	4,800	(8,148)	(3,348)
University of South Wales	17,675	(20,193)	(2,518)
Enterprise Challenge	5,333	(4,948)	385
Pathway2Participation (Wigan Council)	54,150	(54,711)	(561)
Grant Income	<u>33,964</u>	<u>(34,826)</u>	<u>(862)</u>
	545,332	(551,937)	(6,605)
TOTAL FUNDS	<u>845,177</u>	<u>(852,228)</u>	<u>(7,051)</u>

15. RELATED PARTY DISCLOSURES

During the year the trust received monies of £16,015 (2014: £2,052) and expended resources of £12,025 (2014: £7,620) with Wigan Athletic AFC Limited, a company in which J H Jackson, trustee, is a director.