

THE WIGGLY WORM LIMITED

England & Wales · Charity number 1124647

Details

Status	Registered
Legal form	Charitable company
Company number	06239250
Registered	2008-06-21
Register	View on the Charity Commission register

Contact

Address	52 Westgate Street Gloucester Gloucestershire GL1 2NF
Phone	01242237802
Email	office@wigglycharity.org
Website	www.wigglycharity.org

Activities

Objects: THE CHARITY'S OBJECTS (THE OBJECTS) ARE TO ADVANCE THE EDUCATION OF THE PUBLIC IN SUBJECT OF COOKING AND FOOD SKILLS, TO PROMOTE AWARENESS AND EDUCATION INTO SOUND NUTRITION AND IN DOING SO TO PROMOTE PUBLIC HEALTH.

Activities: The Wiggly Worm charity creates opportunities for life through practical experiences and challenges in the world of food. Our projects include Kitchen Challenge programmes, No Person Hungry campaign, Get Cooking sessions, and many partnership projects. We use food education to develop skills and health.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information, Other Charitable Activities
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, Disability, The Prevention Or Relief Of Poverty, Economic/community Development/employment
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, NATIONAL
- Gloucestershire
- South Gloucestershire

Finances

Period end	Income	Expenditure	Assets	Employees
2024-10-31	£72,953	£103,107	-	-
2023-10-31	£33,231	£124,372	-	-
2022-10-31	£31,483	£67,898	-	-
2021-10-31	£130,127	£215,190	-	-
2020-10-31	£38,655	£93,093	-	-

Trustees

Name	Role	Appointed
Hannah Andrews	Chair	2015-09-09
Alison Kerry Koeltgen		2023-08-21
Ayako Hirota		2025-08-14
Jessica Price		2024-01-08
Michael Kevin Edward Barlow		2025-07-14
Miranda Steele		2018-02-01
Nicholas James Howells		2022-02-02
Roseann Ella Cassidy Thompson		2025-06-25

THE WIGGLY WORM LIMITED

England & Wales - Charity number 1124647

Accounts

REGISTERED COMPANY NUMBER: 06239250 (England and Wales)
REGISTERED CHARITY NUMBER: 1124647

Report of the Trustees and
Financial Statements
for the Year Ended 31 October 2024
for
The Wiggly Worm Limited

GCSD Accountants Limited
701 Stonehouse Park
Sperry Way
Stonehouse
Gloucestershire
GL10 3UT

The Wiggly Worm Limited

**Contents of the Financial Statements
for the Year Ended 31 October 2024**

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The Wiggly Worm Limited
Report of the Trustees
for the Year Ended 31 October 2024

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 31 October 2024. 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 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives of the company are to advance the education of the public in the subject of cooking and food skills to promote awareness and education into sound nutrition and in doing so, promoting public health.

Activities

- The provision of learning opportunities and training, with the emphasis on the acquisition of practical skills.
- The general promotion of the knowledge of sound nutrition and culinary skills in the community.
- Fundraising and publicity to support the above activities.

The Wiggly Worm Limited
Report of the Trustees
for the Year Ended 31 October 2024

ACHIEVEMENT AND PERFORMANCE

WIGGLY CHARITY ACHIEVEMENT AND PERFORMANCE 2023/24

On behalf of the Board of Trustees, I am pleased to present our Annual Report for the year November 2023 to October 2024. During this period, Wiggly has significantly expanded its reach and deepened its impact, empowering vulnerable and marginalised individuals of all ages and abilities across Gloucestershire through food-focused activities.

This year, we extended our presence to nine areas within Gloucestershire, directly engaging with over 2,450 individuals-more than triple the number reached in the previous year. We delivered over 400 hours of programming across 24 distinct projects, including:

" Cookery courses for adults with learning disabilities, veterans, and carers;

" Kitchen workshops for young people not in education, employment, or training (NEET), designed to enhance employability skills;

" Low-waste cookery classes and children's cookery workshops.

Our community impact has been particularly notable through the pay-as-you-can community lunch in St Paul's, Cheltenham. Attendance steadily increased throughout the year, peaking during school holidays at over 100 attendees. Over the course of the year, Wiggly served more than 3,300 hot meals to vulnerable individuals, both at the St Paul's lunch and through other community events across Gloucestershire.

We strengthened relationships with longstanding partners, while forging new collaborations with a broader range of organizations supporting people on low income, adults with learning disabilities, veterans, and those at risk of homelessness.

We have also been fortunate to be supported by Follow the Flow cookbook author Adrian Oades, whose accessible recipes have been instrumental for participants facing literacy barriers.

We launched and developed our "Grow with Wiggly" initiative, a collaboration between Wiggly Charity and We Are Project Grow CIC, using locally grown, seasonal produce in our courses. This partnership now supports the cultivation of food at the Heritage Hub and the Bishop of Gloucester's garden. Additionally, we jointly launched "Social Source," a range of seasonal sauces and preserves grown in Gloucester and made by our Chef in our Gloucester kitchens. With over 350 jars produced across five seasonal varieties and stocked in six local retailers, the initiative is a pilot project designed to underpin the long-term sustainability of both the growing projects and our cookery courses.

Volunteer involvement grew significantly, with volunteers contributing over 415 hours. Several volunteers joined us after completing a Wiggly cookery course, gaining valuable kitchen experience and employability skills by cooking alongside our Chef at regular catering events and producing Social Source sauces.

This year also saw a focus on zero-waste initiatives, supported by surplus food donations from Creed Foodservice and fresh produce from Project Grow. Beyond integrating these supplies into our courses, we donated over 540kg of surplus food to 11 food pantries and community projects across Gloucestershire.

As a Board of Trustees, we conducted a comprehensive review and update of key policies. Operationally, we restructured our team, aligning resources with priority areas and reducing overheads while maintaining high-quality service delivery.

This year, we successfully diversified our funding streams to support the expansion of our activities. Grants from a variety of VCS and Public Sector organizations have been instrumental in enabling our work. Additionally, we continued to deliver paid services to partner organizations, setting rates that cover costs while maintaining accessibility and sustainability.

We developed free, budget-friendly recipe cards for food pantries, made accessible via our website and shared widely with partners. Additionally, our seasonal newsletter and expanded reach on social media continued to keep stakeholders informed about our activities and impact.

Throughout the year, Wiggly's programmes consistently demonstrated their impact by building confidence and kitchen skills, reducing social isolation, and fostering stronger community connections. Our participants have consistently reported the therapeutic effect of taking part in Wiggly sessions, reducing anxieties and supporting mental health stability. Demand for our services has grown steadily throughout the year, reflecting both our enhanced profile and the value and impact that we deliver.

The Wiggly Worm Limited
Report of the Trustees
for the Year Ended 31 October 2024

Looking ahead to 2025, we aspire to build on this year's accomplishments and further extend our reach across Gloucestershire. Plans are already underway to enhance our delivery capacity through the deployment of sessional cooks and professional chefs, enabling us to meet the growing demand for our services. We are also committed to expanding the Social Source initiative as a sustainable income stream, supporting both our growing projects and cookery programmes. In the year ahead, we will continue to strengthen the valuable partnerships established in 2024 while forging new connections, ensuring our community-based cookery sessions and events create even greater social impact.

Hannah Andrews
Chair of Board of Trustees

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Wiggly Worm Limited is a private registered charitable company limited by guarantee, with no share capital governed by its Memorandum and Articles of association. Each member undertakes to pay an amount not exceeding £10.00 towards liabilities in the event of the charity being dissolved.

Governance

The company is managed by the directors who are trustees of the charity.

Management

The day-to-day management of the company is carried out by the General Manager, who reports to the directors. The company has policies and procedures covering equality, training, health and safety, child protection, safeguarding and other issues.

Risk management

The directors 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 company's policies and procedures include risk assessments.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

06239250 (England and Wales)

Registered Charity number

1124647

Registered office

52 Westgate Street
Gloucester
Gloucestershire
GL1 2NF

Trustees

Ms H Andrews Chair
Mrs M J Steele Trustee
N J Howells Financial Adviser
Mrs A Koeltgen Deputy Director of HR
J W Pallett Self employed consultant chef (resigned 30.9.24)
Ms J Price Community Development Officer (appointed 8.1.24)

The Wiggly Worm Limited
Report of the Trustees
for the Year Ended 31 October 2024

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

GCSD Accountants Limited
701 Stonehouse Park
Sperry Way
Stonehouse
Gloucestershire
GL10 3UT

Bankers

Lloyds Bank
Rowcroft
Stroud
Gloucestershire
GL5 3AZ

Approved by order of the board of trustees on 30 January 2025 and signed on its behalf by:



Ms H Andrews - Trustee

Independent Examiner's Report to the Trustees of The Wiggly Worm Limited

Independent examiner's report to the trustees of The Wiggly Worm Limited ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 October 2024.

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

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.



Julian Owens

GCSD Accountants Limited

30 January 2025

The Wiggly Worm Limited

Statement of Financial Activities
for the Year Ended 31 October 2024

		Unrestricted fund £	Restricted fund £	2024 Total funds £	2023 Total funds £
	Notes				
INCOME AND ENDOWMENTS FROM					
Donations and legacies		21,789	-	21,789	7,024
Other trading activities	2	27,289	22,731	50,020	23,983
Investment income	3	1,144	-	1,144	2,224
Total		<u>50,222</u>	<u>22,731</u>	<u>72,953</u>	<u>33,231</u>
 EXPENDITURE ON					
Raising funds		4,679	-	4,679	23,677
Other		<u>87,835</u>	<u>10,593</u>	<u>98,428</u>	<u>100,695</u>
Total		<u>92,514</u>	<u>10,593</u>	<u>103,107</u>	<u>124,372</u>
 NET INCOME/(EXPENDITURE)		(42,292)	12,138	(30,154)	(91,141)
 RECONCILIATION OF FUNDS					
Total funds brought forward		86,019	1,615	87,634	178,775
 TOTAL FUNDS CARRIED FORWARD		<u>43,727</u>	<u>13,753</u>	<u>57,480</u>	<u>87,634</u>

The notes form part of these financial statements

The Wiggly Worm Limited

Balance Sheet
31 October 2024

	Notes	Unrestricted fund £	Restricted fund £	2024 Total funds £	2023 Total funds £
FIXED ASSETS					
Tangible assets	8	230	-	230	689
CURRENT ASSETS					
Debtors	9	2,778	-	2,778	438
Cash at bank		43,356	13,753	57,109	89,713
		<u>46,134</u>	<u>13,753</u>	<u>59,887</u>	<u>90,151</u>
CREDITORS					
Amounts falling due within one year	10	(2,637)	-	(2,637)	(3,206)
		<u>43,497</u>	<u>13,753</u>	<u>57,250</u>	<u>86,945</u>
NET CURRENT ASSETS					
		<u>43,727</u>	<u>13,753</u>	<u>57,480</u>	<u>87,634</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>43,727</u>	<u>13,753</u>	<u>57,480</u>	<u>87,634</u>
NET ASSETS					
		<u>43,727</u>	<u>13,753</u>	<u>57,480</u>	<u>87,634</u>
FUNDS	11				
Unrestricted funds				43,727	86,019
Restricted funds				13,753	1,615
TOTAL FUNDS				<u>57,480</u>	<u>87,634</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 October 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 October 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- 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.

The notes form part of these financial statements

The Wiggly Worm Limited

Balance Sheet - continued
31 October 2024

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 30 January 2025 and were signed on its behalf by:

A handwritten signature in black ink, appearing to be 'H Andrews', written over a faint horizontal line.

H Andrews - Trustee

The notes form part of these financial statements

The Wiggly Worm Limited
Notes to the Financial Statements
for the Year Ended 31 October 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

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

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

Taxation

The charity 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 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.

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.

The Wiggly Worm Limited

Notes to the Financial Statements - continued
for the Year Ended 31 October 2024

2. OTHER TRADING ACTIVITIES

	2024	2023
	£	£
Food education projects	<u>50,020</u>	<u>23,983</u>

3. INVESTMENT INCOME

	2024	2023
	£	£
Deposit account interest	<u>1,144</u>	<u>2,224</u>

4. NET INCOME/(EXPENDITURE)

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

	2024	2023
	£	£
Depreciation - owned assets	<u>459</u>	<u>667</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

6. STAFF COSTS

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

	2024	2023
Employees	<u>4</u>	<u>4</u>

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

The Wiggly Worm Limited

Notes to the Financial Statements - continued
for the Year Ended 31 October 2024

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	7,024	-	7,024
Other trading activities	283	23,700	23,983
Investment income	2,224	-	2,224
Total	<u>9,531</u>	<u>23,700</u>	<u>33,231</u>
EXPENDITURE ON			
Raising funds	1,592	22,085	23,677
Other	100,695	-	100,695
Total	<u>102,287</u>	<u>22,085</u>	<u>124,372</u>
NET INCOME/(EXPENDITURE)	(92,756)	1,615	(91,141)
RECONCILIATION OF FUNDS			
Total funds brought forward	178,775	-	178,775
TOTAL FUNDS CARRIED FORWARD	<u>86,019</u>	<u>1,615</u>	<u>87,634</u>

8. TANGIBLE FIXED ASSETS

	Plant and equipment £	Computer equipment £	Totals £
COST			
At 1 November 2023 and 31 October 2024	<u>5,735</u>	<u>4,885</u>	<u>10,620</u>
DEPRECIATION			
At 1 November 2023	5,443	4,488	9,931
Charge for year	73	386	459
At 31 October 2024	<u>5,516</u>	<u>4,874</u>	<u>10,390</u>
NET BOOK VALUE			
At 31 October 2024	<u>219</u>	<u>11</u>	<u>230</u>
At 31 October 2023	<u>292</u>	<u>397</u>	<u>689</u>

The Wiggly Worm Limited

Notes to the Financial Statements - continued
for the Year Ended 31 October 2024

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade debtors	<u>2,778</u>	<u>438</u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade creditors	462	814
Other creditors	543	838
Accrued expenses	<u>1,632</u>	<u>1,554</u>
	<u>2,637</u>	<u>3,206</u>

11. MOVEMENT IN FUNDS

	At 1.11.23 £	Net movement in funds £	At 31.10.24 £
Unrestricted funds			
General fund	86,019	(42,292)	43,727
Restricted funds			
Restricted funds	1,615	12,138	13,753
TOTAL FUNDS	<u>87,634</u>	<u>(30,154)</u>	<u>57,480</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	50,222	(92,514)	(42,292)
Restricted funds			
Restricted funds	22,731	(10,593)	12,138
TOTAL FUNDS	<u>72,953</u>	<u>(103,107)</u>	<u>(30,154)</u>

The Wiggly Worm Limited

Notes to the Financial Statements - continued
for the Year Ended 31 October 2024

11. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.11.22 £	Net movement in funds £	At 31.10.23 £
Unrestricted funds			
General fund	178,775	(92,756)	86,019
Restricted funds			
Restricted funds	-	1,615	1,615
TOTAL FUNDS	<u>178,775</u>	<u>(91,141)</u>	<u>87,634</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	9,531	(102,287)	(92,756)
Restricted funds			
Restricted funds	23,700	(22,085)	1,615
TOTAL FUNDS	<u>33,231</u>	<u>(124,372)</u>	<u>(91,141)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.11.22 £	Net movement in funds £	At 31.10.24 £
Unrestricted funds			
General fund	178,775	(135,048)	43,727
Restricted funds			
Restricted funds	-	13,753	13,753
TOTAL FUNDS	<u>178,775</u>	<u>(121,295)</u>	<u>57,480</u>

The Wiggly Worm Limited

Notes to the Financial Statements - continued
for the Year Ended 31 October 2024

11. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	59,753	(194,801)	(135,048)
Restricted funds			
Restricted funds	46,431	(32,678)	13,753
TOTAL FUNDS	<u>106,184</u>	<u>(227,479)</u>	<u>(121,295)</u>

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 October 2024.

13. RESTRICTED FUNDS

Food education project income is restricted to specific projects which promote the objectives and aims of the company. Once a project is completed any remaining funds are transferred from restricted funds to the unrestricted funds as agreed by the donor.

The Wiggly Worm Limited

Detailed Statement of Financial Activities
for the Year Ended 31 October 2024

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	21,789	7,024
Other trading activities		
Food education projects	50,020	23,983
Investment income		
Deposit account interest	1,144	2,224
Total incoming resources	<u>72,953</u>	<u>33,231</u>
EXPENDITURE		
Other trading activities		
Food purchases	3,414	2,426
Licensing	77	164
Equipment	1,188	1,430
	<u>4,679</u>	<u>4,020</u>
Support costs		
Management		
Wages	79,463	80,701
Social security	2,668	-
Pensions	1,741	1,767
Rent, rates and water	406	165
Insurance	1,057	891
Telephone	468	429
Postage and stationery	648	2,012
Advertising	356	21,392
Sundries	452	541
Motor expenses	1,674	1,851
Plant and equipment	73	97
Computer equipment	385	571
	<u>89,391</u>	<u>110,417</u>
Finance		
Bank charges	150	85
Information technology		
Computer costs	1,229	2,396

This page does not form part of the statutory financial statements

The Wiggly Worm Limited

Detailed Statement of Financial Activities
for the Year Ended 31 October 2024

	2024 £	2023 £
Information technology		
Governance costs		
Accountancy	7,658	7,454
Total resources expended	103,107	124,372
Net expenditure	(30,154)	(91,141)

This page does not form part of the statutory financial statements

THE WIGGLY WORM LIMITED

England & Wales - Charity number 1124647

Accounts

REGISTERED COMPANY NUMBER: 06239250 (England and Wales)
REGISTERED CHARITY NUMBER: 1124647

**Report of the Trustees and
Financial Statements
for the Year Ended 31 October 2023
for
The Wiggly Worm Limited**

**GCSD Accountants Limited
701 Stonehouse Park
Sperry Way
Stonehouse
Gloucestershire
GL10 3UT**

The Wiggly Worm Limited

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for the Year Ended 31 October 2023**

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The Wiggly Worm Limited
Report of the Trustees
for the Year Ended 31 October 2023

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 31 October 2023. 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 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives of the company are to advance the education of the public in the subject of cooking and food skills to promote awareness and education into sound nutrition and in doing so, promoting public health.

Activities

- The provision of learning opportunities and training, with the emphasis on the acquisition of practical skills.
- The general promotion of the knowledge of sound nutrition and culinary skills in the community.
- Fundraising and publicity to support the above activities.

The Wiggly Worm Limited

Report of the Trustees for the Year Ended 31 October 2023

ACHIEVEMENT AND PERFORMANCE

On behalf of the Board of Trustees, I am delighted to present our Report for the year, November 2022 - October 2023. This year we have embedded the team restructure and taken on a new General Manager to lead our operations. We have also reviewed and reasserted our values and mission to provide cohesion and clarity in our work with the local community.

We have delivered a range of projects in the local community through the year, engaging with over 600 participants of all ages, making over 1400 meals for themselves and each other. These projects have been supported by our wonderful volunteers, who have given over 120 hours of their valuable time. We have run cookery courses with social impact in both Cheltenham and Gloucester as well as leaning in to support community events and lunches at which Wiggly has provided the catering.

As Trustees, we have overseen a review of key policies, including Safeguarding for Adults and Children, Equality and Diversity and Reserves. We have launched a new website and logo and rebranded the charity as "Wiggly Charity". Our fresh new look has provided us with a colourful and impactful platform from which to launch our courses and expand our reach across Gloucestershire. As a result of our increased profile, we are seeing a steady uptick in demand for our services, with our waiting list of both individuals and organisations interested in our services is growing steadily.

At the heart of our mission is our continued drive to empower vulnerable people from all walks of life through food. Our cookery education remains rooted in the community and keenly focused on budget-friendly, accessible food. Our zero-waste approach ensures that nothing is wasted, and any surplus is donated to other local organisations to feed the hungry. As we look to 2024, we are excited to be developing new partnerships for the year ahead which will supply Wiggly with community-grown vegetables for our courses, enabling us to share fresh local food and teach participants about seasonality. We are working together to evaluate our operational model to put Wiggly on a financially sustainable footing to enable us to continue to deliver impact to the community through our inclusive cookery tuition.

Hannah Andrews - Chair
The Wiggly Worm Ltd



STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Wiggly Worm Limited is a private registered charitable company limited by guarantee, with no share capital governed by its Memorandum and Articles of association. Each member undertakes to pay an amount not exceeding £10.00 towards liabilities in the event of the charity being dissolved.

Governance

The company is managed by the directors who are trustees of the charity.

Management

The day-to-day management of the company is carried out by the General Manager, who reports to the directors. The company has policies and procedures covering equality, training, health and safety, child protection, safeguarding and other issues.

The Wiggly Worm Limited

Report of the Trustees for the Year Ended 31 October 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

The directors 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 company's policies and procedures include risk assessments.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

06239250 (England and Wales)

Registered Charity number

1124647

Registered office

52 Westgate Street
Gloucester
Gloucestershire
GL1 2NF

Trustees

Ms H Andrews Chair
Mrs M J Steele Trustee
A J Capon Hr Director (resigned 24.7.23)
N J Howells Financial Adviser
H G Mence Retired (resigned 30.7.23)
Mrs A Koeltgen Deputy Director of HR (appointed 21.8.23)
J W Pallett Self employed consultant chef (appointed 10.7.23)
Ms J Price (appointed 8.1.24)

Independent Examiner

GCSD Accountants Limited
701 Stonehouse Park
Sperry Way
Stonehouse
Gloucestershire
GL10 3UT

Bankers

Lloyds Bank
Rowcroft
Stroud
Gloucestershire
GL5 3AZ

Approved by order of the board of trustees on 21 February 2024 and signed on its behalf by:

The Wiggly Worm Limited
Report of the Trustees
for the Year Ended 31 October 2023

Ms H Andrews - Trustee

A handwritten signature in black ink, consisting of a large, stylized capital 'A' followed by a horizontal line and a small loop at the end.

**Independent Examiner's Report to the Trustees of
The Wiggly Worm Limited**

Independent examiner's report to the trustees of The Wiggly Worm Limited ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 October 2023.

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

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.



Julian Owens

GCSD Accountants Limited

21 February 2024

The Wiggly Worm Limited

Statement of Financial Activities
for the Year Ended 31 October 2023

	Notes	Unrestricted fund £	Restricted fund £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		7,024	-	7,024	4,746
Other trading activities	2	283	23,700	23,983	26,512
Investment income	3	2,224	-	2,224	225
Total		9,531	23,700	33,231	31,483
EXPENDITURE ON					
Raising funds		1,592	22,085	23,677	3,698
Other		100,695	-	100,695	64,200
Total		102,287	22,085	124,372	67,898
NET INCOME/(EXPENDITURE)		(92,756)	1,615	(91,141)	(36,415)
RECONCILIATION OF FUNDS					
Total funds brought forward		178,775	-	178,775	215,190
TOTAL FUNDS CARRIED FORWARD		86,019	1,615	87,634	178,775

The notes form part of these financial statements

The Wiggly Worm Limited

**Balance Sheet
31 October 2023**

	Notes	Unrestricted fund £	Restricted fund £	2023 Total funds £	2022 Total funds £
FIXED ASSETS					
Tangible assets	8	689	-	689	1,356
CURRENT ASSETS					
Debtors	9	438	-	438	265
Cash at bank		88,098	1,615	89,713	181,201
		<u>88,536</u>	<u>1,615</u>	<u>90,151</u>	<u>181,466</u>
CREDITORS					
Amounts falling due within one year	10	(3,206)	-	(3,206)	(4,047)
NET CURRENT ASSETS		<u>85,330</u>	<u>1,615</u>	<u>86,945</u>	<u>177,419</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>86,019</u>	<u>1,615</u>	<u>87,634</u>	<u>178,775</u>
NET ASSETS		<u>86,019</u>	<u>1,615</u>	<u>87,634</u>	<u>178,775</u>
FUNDS	11				
Unrestricted funds				86,019	178,775
Restricted funds				<u>1,615</u>	<u>-</u>
TOTAL FUNDS				<u>87,634</u>	<u>178,775</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 October 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 October 2023 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.

The notes form part of these financial statements

The Wiggly Worm Limited

Balance Sheet - continued
31 October 2023

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 21 February 2024 and were signed on its behalf by:

H Andrews - Trustee

A handwritten signature in black ink, consisting of a stylized 'H' followed by a long, sweeping horizontal line that curves upwards at the end.

The notes form part of these financial statements

The Wiggly Worm Limited

Notes to the Financial Statements for the Year Ended 31 October 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

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

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

Taxation

The charity 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 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.

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.

The Wiggly Worm Limited

Notes to the Financial Statements - continued
for the Year Ended 31 October 2023

2. OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Food education projects	<u>23,983</u>	<u>26,512</u>

3. INVESTMENT INCOME

	2023	2022
	£	£
Deposit account interest	<u>2,224</u>	<u>225</u>

4. NET INCOME/(EXPENDITURE)

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

	2023	2022
	£	£
Depreciation - owned assets	<u>667</u>	<u>699</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

6. STAFF COSTS

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

	2023	2022
Employees	<u>4</u>	<u>3</u>

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

The Wiggly Worm Limited

Notes to the Financial Statements - continued
for the Year Ended 31 October 2023

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	246	4,500	4,746
Other trading activities	-	26,512	26,512
Investment income	225	-	225
Total	<u>471</u>	<u>31,012</u>	<u>31,483</u>
EXPENDITURE ON			
Raising funds	173	3,525	3,698
Other	32,729	31,471	64,200
Total	<u>32,902</u>	<u>34,996</u>	<u>67,898</u>
NET INCOME/(EXPENDITURE)	(32,431)	(3,984)	(36,415)
Transfers between funds	161,686	(161,686)	-
Net movement in funds	<u>129,255</u>	<u>(165,670)</u>	<u>(36,415)</u>
RECONCILIATION OF FUNDS			
Total funds brought forward	49,520	165,670	215,190
TOTAL FUNDS CARRIED FORWARD	<u><u>178,775</u></u>	<u><u>-</u></u>	<u><u>178,775</u></u>

The Wiggly Worm Limited

Notes to the Financial Statements - continued
for the Year Ended 31 October 2023

8. TANGIBLE FIXED ASSETS

	Plant and equipment £	Computer equipment £	Totals £
COST			
At 1 November 2022 and 31 October 2023	5,735	4,885	10,620
DEPRECIATION			
At 1 November 2022	5,346	3,918	9,264
Charge for year	97	570	667
At 31 October 2023	5,443	4,488	9,931
NET BOOK VALUE			
At 31 October 2023	292	397	689
At 31 October 2022	389	967	1,356

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade debtors	438	-
Prepayments and accrued income	-	265
	438	265

The Wiggly Worm Limited

Notes to the Financial Statements - continued
for the Year Ended 31 October 2023

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade creditors	814	1,997
Other creditors	838	598
Accrued expenses	1,554	1,452
	<u>3,206</u>	<u>4,047</u>

11. MOVEMENT IN FUNDS

	At 1.11.22 £	Net movement in funds £	At 31.10.23 £
Unrestricted funds			
General fund	178,775	(92,756)	86,019
Restricted funds			
Restricted funds	-	1,615	1,615
TOTAL FUNDS	<u>178,775</u>	<u>(91,141)</u>	<u>87,634</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	9,531	(102,287)	(92,756)
Restricted funds			
Restricted funds	23,700	(22,085)	1,615
TOTAL FUNDS	<u>33,231</u>	<u>(124,372)</u>	<u>(91,141)</u>

The Wiggly Worm Limited

Notes to the Financial Statements - continued
for the Year Ended 31 October 2023

11. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.11.21 £	Net movement in funds £	Transfers between funds £	At 31.10.22 £
Unrestricted funds				
General fund	49,520	(32,431)	161,686	178,775
Restricted funds				
Restricted funds	165,670	(3,984)	(161,686)	-
TOTAL FUNDS	<u>215,190</u>	<u>(36,415)</u>	<u>-</u>	<u>178,775</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	471	(32,902)	(32,431)
Restricted funds			
Restricted funds	31,012	(34,996)	(3,984)
TOTAL FUNDS	<u>31,483</u>	<u>(67,898)</u>	<u>(36,415)</u>

The Wiggly Worm Limited

Notes to the Financial Statements - continued
for the Year Ended 31 October 2023

11. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.11.21 £	Net movement in funds £	Transfers between funds £	At 31.10.23 £
Unrestricted funds				
General fund	49,520	(125,187)	161,686	86,019
Restricted funds				
Restricted funds	165,670	(2,369)	(161,686)	1,615
TOTAL FUNDS	<u>215,190</u>	<u>(127,556)</u>	<u>-</u>	<u>87,634</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	10,002	(135,189)	(125,187)
Restricted funds			
Restricted funds	54,712	(57,081)	(2,369)
TOTAL FUNDS	<u>64,714</u>	<u>(192,270)</u>	<u>(127,556)</u>

The Wiggly Worm Limited

**Notes to the Financial Statements - continued
for the Year Ended 31 October 2023**

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 October 2023.

13. RESTRICTED FUNDS

Food education project income is restricted to specific projects which promote the objectives and aims of the company. Once a project is completed any remaining funds are transferred from restricted funds to the unrestricted funds as agreed by the donor.

The Wiggly Worm Limited
Detailed Statement of Financial Activities
for the Year Ended 31 October 2023

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	7,024	4,746
Other trading activities		
Food education projects	23,983	26,512
Investment income		
Deposit account interest	2,224	225
Total incoming resources	33,231	31,483
EXPENDITURE		
Other trading activities		
Food purchases	2,426	3,051
Licensing	164	172
Equipment	1,430	475
	4,020	3,698
Support costs		
Management		
Wages	80,701	47,472
Social security	-	1,343
Pensions	1,767	793
Rent, rates and water	165	720
Insurance	891	1,154
Telephone	429	331
Postage and stationery	2,012	356
Advertising	21,392	-
Sundries	541	1,096
Motor expenses	1,851	818
Plant and equipment	97	129
Computer equipment	571	571
	110,417	54,783

This page does not form part of the statutory financial statements

The Wiggly Worm Limited

Detailed Statement of Financial Activities
for the Year Ended 31 October 2023

	2023 £	2022 £
Management		
Finance		
Bank charges	85	116
Information technology		
Computer costs	2,396	2,049
Governance costs		
Accountancy	7,454	7,252
Total resources expended	<u>124,372</u>	<u>67,898</u>
Net expenditure	<u>(91,141)</u>	<u>(36,415)</u>

This page does not form part of the statutory financial statements

THE WIGGLY WORM LIMITED

England & Wales - Charity number 1124647

Accounts

REGISTERED COMPANY NUMBER: 06239250 (England and Wales)
REGISTERED CHARITY NUMBER: 1124647

**Report of the Trustees and
Financial Statements
for the Year Ended 31 October 2022
for
The Wiggly Worm Limited**

GCSD Accountants Limited
701 Stonehouse Park
Sperry Way
Stonehouse
Gloucestershire
GL10 3UT

The Wiggly Worm Limited

**Contents of the Financial Statements
for the Year Ended 31 October 2022**

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The Wiggly Worm Limited

Report of the Trustees for the Year Ended 31 October 2022

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 31 October 2022. 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 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives of the company are to advance the education of the public in the subject of cooking and food skills to promote awareness and education into sound nutrition and in doing so, promoting public health.

Activities

- The provision of learning opportunities and training, with the emphasis on the acquisition of practical skills.
- The general promotion of the knowledge of sound nutrition and culinary skills in the community.
- Fundraising and publicity to support the above activities.

ACHIEVEMENT AND PERFORMANCE

On behalf of the Board of Trustees, I am delighted to present our Report for the year, November 2021 - October 2022. This year we have taken the opportunity to restructure our team, organise our operations and have recruited a new team to ensure we excel in our delivery in 2023 and beyond.

We have continued to deliver a range of projects with local communities through the year, engaging with nearly 700 participants of all ages, making over 1000 meals for themselves and each other. These projects have been supported by our wonderful volunteers, who have given almost 160 hours of their valuable time.

As Trustees we have created a Strategic Direction document that will help drive our future work. This has supported our actions and enabled the development of a Strategic Plan. During the course of the year, we have also engaged with colleagues on a mission question to give focus to our work (How does Wiggly make a difference to people's lives using food?) and new values to drive our behaviours (Passionate, Listen, Accountable, Teach, Empower). Both will help ensure we continue to act in an authentic, observable and connected way with our customers, clients and communities.

The whole team is passionate about the power of food to transform lives and believes there is a real need for Wiggly - particularly in the economic and political climate in which we find ourselves. We have an exciting and bright future ahead, with an enhanced portfolio of offerings and activities planned for the year 2022-23.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Wiggly Worm Limited is a private registered charitable company limited by guarantee, with no share capital governed by its Memorandum and Articles of association. Each member undertakes to pay an amount not exceeding £10.00 towards liabilities in the event of the charity being dissolved.

The Wiggly Worm Limited

Report of the Trustees for the Year Ended 31 October 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governance

The company is managed by the directors who are trustees of the charity.

Management

The day-to-day management of the company is carried out by the Managing Director, who reports to the directors. The company has policies and procedures covering equality, training, health and safety, child protection, safeguarding and other issues.

Risk management

The directors 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 company's policies and procedures include risk assessments.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

06239250 (England and Wales)

Registered Charity number

1124647

Registered office

52 Westgate Street
Gloucester
Gloucestershire
GL1 2NF

Trustees

Mrs G Mark Trustee (resigned 2.2.22)
Ms H Andrews Chair
Mrs M J Steele Trustee
A J Capon Hr Director
N J Howells Financial Adviser (appointed 2.2.22)
H G Mence Retired (appointed 2.2.22)

Independent Examiner

GCSD Accountants Limited
701 Stonehouse Park
Sperry Way
Stonehouse
Gloucestershire
GL10 3UT

The Wiggly Worm Limited
Report of the Trustees
for the Year Ended 31 October 2022

REFERENCE AND ADMINISTRATIVE DETAILS

Bankers

Lloyds Bank
Rowcroft
Stroud
Gloucestershire
GL5 3AZ

Approved by order of the board of trustees on 28 February 2023 and signed on its behalf by:

Ms H Andrews - Trustee

**Independent Examiner's Report to the Trustees of
The Wiggly Worm Limited**

Independent examiner's report to the trustees of The Wiggly Worm Limited ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 October 2022.

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

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.



Julian Owens
Institute of Chartered Accountants of England and Wales
GCSD Accountants Limited

28 February 2023

The Wiggly Worm Limited

Statement of Financial Activities
for the Year Ended 31 October 2022

		Unrestricted fund £	Restricted fund £	2022 Total funds £	2021 Total funds £
	Notes				
INCOME AND ENDOWMENTS FROM					
Donations and legacies		246	4,500	4,746	17,592
Charitable activities					
HMRC JRS Grant		-	-	-	1,715
Other trading activities	2	-	26,512	26,512	109,716
Investment income	3	225	-	225	1,104
Total		<u>471</u>	<u>31,012</u>	<u>31,483</u>	<u>130,127</u>
EXPENDITURE ON					
Raising funds		173	3,525	3,698	116,656
Other		<u>32,729</u>	<u>31,471</u>	<u>64,200</u>	<u>98,534</u>
Total		<u>32,902</u>	<u>34,996</u>	<u>67,898</u>	<u>215,190</u>
NET INCOME/(EXPENDITURE)		(32,431)	(3,984)	(36,415)	(85,063)
Transfers between funds	11	<u>161,686</u>	<u>(161,686)</u>	<u>-</u>	<u>-</u>
Net movement in funds		129,255	(165,670)	(36,415)	(85,063)
RECONCILIATION OF FUNDS					
Total funds brought forward		49,520	165,670	215,190	300,253
TOTAL FUNDS CARRIED FORWARD		<u><u>178,775</u></u>	<u><u>-</u></u>	<u><u>178,775</u></u>	<u><u>215,190</u></u>

The notes form part of these financial statements

The Wiggly Worm Limited

**Balance Sheet
31 October 2022**

	Notes	Unrestricted fund £	Restricted fund £	2022 Total funds £	2021 Total funds £
FIXED ASSETS					
Tangible assets	8	1,356	-	1,356	905
CURRENT ASSETS					
Debtors	9	265	-	265	310
Cash at bank		181,163	38	181,201	223,639
		<u>181,428</u>	<u>38</u>	<u>181,466</u>	<u>223,949</u>
CREDITORS					
Amounts falling due within one year	10	(4,009)	(38)	(4,047)	(9,664)
NET CURRENT ASSETS		<u>177,419</u>	<u>-</u>	<u>177,419</u>	<u>214,285</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>178,775</u>	<u>-</u>	<u>178,775</u>	<u>215,190</u>
NET ASSETS		<u>178,775</u>	<u>-</u>	<u>178,775</u>	<u>215,190</u>
FUNDS	11				
Unrestricted funds				178,775	49,520
Restricted funds				-	165,670
TOTAL FUNDS				<u>178,775</u>	<u>215,190</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 October 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 October 2022 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.

The notes form part of these financial statements

The Wiggly Worm Limited

Balance Sheet - continued
31 October 2022

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 28 February 2023 and were signed on its behalf by:

H Andrews - Trustee

The Wiggly Worm Limited

Notes to the Financial Statements for the Year Ended 31 October 2022

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.

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

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

Taxation

The charity 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 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.

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.

The Wiggly Worm Limited

**Notes to the Financial Statements - continued
for the Year Ended 31 October 2022**

2. OTHER TRADING ACTIVITIES

	2022	2021
	£	£
Food education projects	<u>26,512</u>	<u>109,716</u>

3. INVESTMENT INCOME

	2022	2021
	£	£
Deposit account interest	<u>225</u>	<u>1,104</u>

4. NET INCOME/(EXPENDITURE)

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

	2022	2021
	£	£
Depreciation - owned assets	<u>699</u>	<u>367</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 October 2022 nor for the year ended 31 October 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 October 2022 nor for the year ended 31 October 2021.

6. STAFF COSTS

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

	2022	2021
	3	3
Employees	<u>3</u>	<u>3</u>

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

The Wiggly Worm Limited

Notes to the Financial Statements - continued
for the Year Ended 31 October 2022

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	16,955	637	17,592
Charitable activities			
HMRC JRS Grant	1,715	-	1,715
Other trading activities	-	109,716	109,716
Investment income	1,104	-	1,104
Total	<u>19,774</u>	<u>110,353</u>	<u>130,127</u>
EXPENDITURE ON			
Raising funds	194	116,462	116,656
Other	15,381	83,153	98,534
Total	<u>15,575</u>	<u>199,615</u>	<u>215,190</u>
NET INCOME/(EXPENDITURE)	4,199	(89,262)	(85,063)
RECONCILIATION OF FUNDS			
Total funds brought forward	45,321	254,932	300,253
TOTAL FUNDS CARRIED FORWARD	<u>49,520</u>	<u>165,670</u>	<u>215,190</u>

The Wiggly Worm Limited

**Notes to the Financial Statements - continued
for the Year Ended 31 October 2022**

8. TANGIBLE FIXED ASSETS

	Plant and equipment £	Computer equipment £	Totals £
COST			
At 1 November 2021	5,735	3,735	9,470
Additions	-	1,150	1,150
	<u>5,735</u>	<u>4,885</u>	<u>10,620</u>
At 31 October 2022	<u>5,735</u>	<u>4,885</u>	<u>10,620</u>
DEPRECIATION			
At 1 November 2021	5,218	3,347	8,565
Charge for year	128	571	699
	<u>5,346</u>	<u>3,918</u>	<u>9,264</u>
At 31 October 2022	<u>5,346</u>	<u>3,918</u>	<u>9,264</u>
NET BOOK VALUE			
At 31 October 2022	<u>389</u>	<u>967</u>	<u>1,356</u>
At 31 October 2021	<u>517</u>	<u>388</u>	<u>905</u>

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Prepayments and accrued income	<u>265</u>	<u>310</u>

The Wiggly Worm Limited

Notes to the Financial Statements - continued
for the Year Ended 31 October 2022

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade creditors	1,997	1,375
Social security and other taxes	-	1,145
Other creditors	598	454
Deferred income	-	4,890
Accrued expenses	1,452	1,800
	<u>4,047</u>	<u>9,664</u>

11. MOVEMENT IN FUNDS

	At 1.11.21 £	Net movement in funds £	Transfers between funds £	At 31.10.22 £
Unrestricted funds				
General fund	49,520	(32,431)	161,686	178,775
Restricted funds				
Restricted funds	165,670	(3,984)	(161,686)	-
TOTAL FUNDS	<u>215,190</u>	<u>(36,415)</u>	<u>-</u>	<u>178,775</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	471	(32,902)	(32,431)
Restricted funds			
Restricted funds	31,012	(34,996)	(3,984)
TOTAL FUNDS	<u>31,483</u>	<u>(67,898)</u>	<u>(36,415)</u>

The Wiggly Worm Limited

Notes to the Financial Statements - continued
for the Year Ended 31 October 2022

11. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.11.20 £	Net movement in funds £	At 31.10.21 £
Unrestricted funds			
General fund	45,321	4,199	49,520
Restricted funds			
Restricted funds	254,932	(89,262)	165,670
TOTAL FUNDS	<u>300,253</u>	<u>(85,063)</u>	<u>215,190</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	19,774	(15,575)	4,199
Restricted funds			
Restricted funds	110,353	(199,615)	(89,262)
TOTAL FUNDS	<u>130,127</u>	<u>(215,190)</u>	<u>(85,063)</u>

The Wiggly Worm Limited

Notes to the Financial Statements - continued
for the Year Ended 31 October 2022

11. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.11.20 £	Net movement in funds £	Transfers between funds £	At 31.10.22 £
Unrestricted funds				
General fund	45,321	(28,232)	161,686	178,775
Restricted funds				
Restricted funds	254,932	(93,246)	(161,686)	-
TOTAL FUNDS	<u>300,253</u>	<u>(121,478)</u>	<u>-</u>	<u>178,775</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	20,245	(48,477)	(28,232)
Restricted funds			
Restricted funds	141,365	(234,611)	(93,246)
TOTAL FUNDS	<u>161,610</u>	<u>(283,088)</u>	<u>(121,478)</u>

The Wiggly Worm Limited

**Notes to the Financial Statements - continued
for the Year Ended 31 October 2022**

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 October 2022.

13. RESTRICTED FUNDS

Food education project income is restricted to specific projects which promote the objectives and aims of the company. Once a project is completed any remaining funds are transferred from restricted funds to the unrestricted funds as agreed by the donor.

The Wiggly Worm Limited
Detailed Statement of Financial Activities
for the Year Ended 31 October 2022

	2022 £	2021 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	4,746	17,592
Other trading activities		
Food education projects	26,512	109,716
Investment income		
Deposit account interest	225	1,104
Charitable activities		
Grants	-	1,715
Total incoming resources	31,483	130,127
EXPENDITURE		
Other trading activities		
Food purchases	3,051	115,083
Licensing	172	194
Equipment	475	1,379
	3,698	116,656
Support costs		
Management		
Wages	47,472	83,153
Social security	1,343	399
Pensions	793	1,545
Rent, rates and water	720	1,724
Insurance	1,154	1,478
Telephone	331	546
Postage and stationery	356	509
Sundries	1,096	1,568
Motor expenses	818	1,841
Plant and equipment	129	172
Carried forward	54,212	92,935

This page does not form part of the statutory financial statements

The Wiggly Worm Limited

**Detailed Statement of Financial Activities
for the Year Ended 31 October 2022**

	2022	2021
	£	£
Management		
Brought forward	54,212	92,935
Computer equipment	571	195
	<u>54,783</u>	<u>93,130</u>
Finance		
Bank charges	116	89
Information technology		
Computer costs	2,049	1,636
Governance costs		
Accountancy	7,252	3,679
	<u>67,898</u>	<u>215,190</u>
Total resources expended		
	<u>(36,415)</u>	<u>(85,063)</u>
Net expenditure	<u>(36,415)</u>	<u>(85,063)</u>

This page does not form part of the statutory financial statements

THE WIGGLY WORM LIMITED

England & Wales - Charity number 1124647

Accounts

REGISTERED COMPANY NUMBER: 06239250 (England and Wales)
REGISTERED CHARITY NUMBER: 1124647

Report of the Trustees and
Financial Statements
for the Year Ended 31 October 2021
for
The Wiggly Worm Limited

GCSD Accountants Limited
701 Stonehouse Park
Sperry Way
Stonehouse
Gloucestershire
GL10 3UT

The Wiggly Worm Limited

**Contents of the Financial Statements
for the Year Ended 31 October 2021**

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Balance Sheet	9 to 10
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Detailed Statement of Financial Activities	18 to 19

The Wiggly Worm Limited
Report of the Trustees
for the Year Ended 31 October 2021

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 31 October 2021. 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 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives of the company are to advance the education of the public in the subject of cooking and food skills to promote awareness and education into sound nutrition and in doing so, promoting public health.

Activities

- The provision of learning opportunities and training, with the emphasis on the acquisition of practical skills.
- The general promotion of the knowledge of sound nutrition and culinary skills in the community.
- Fundraising and publicity to support the above activities.

The Wiggly Worm Limited
Report of the Trustees
for the Year Ended 31 October 2021

ACHIEVEMENT AND PERFORMANCE

The Wiggly Worm is one of Gloucestershire's leading food charities, established in 2007. We run courses and workshops in local communities, where children, young people and adults learn practical kitchen and cooking skills, grow food, or simply share and enjoy a meal and friendship. Everyone is welcome to join in peeling, chopping, cooking, washing up and eating together.

In response to the continuing pandemic and national lockdown measures, we adapted many of our courses to an online format so they could be accessible from home. For each online course, we ran group sessions on Zoom. All ingredients required were supplied in a 'Cook/Bake at Home Box' with an equipment list, recipe cards and a food safety poster to display in their kitchen.

We also cooked meals for the community with large teams of volunteers to increase access to healthy food, and boost connection with the community during this challenging time.

5673 participants - number of people engaged with Wiggly courses, workshops and meal kits

5277 meals - total number of delicious and nutritious meals provided for the community

175 hours - time we delivered courses and cook-a-longs

1118 volunteering hours - time generously donated to Wiggly by our wonderful volunteers

At the height of the covid outbreak in April 2020 the Charity supported the provision of meals at no charge within the community. The additional cost of £80,000 was transferred from our legacy funding.

Family Bake-a-long

This 6 session course provided fun, engaging, food-related activities for local parents and children to access online at home. The aim was to have a positive effect on health and wellbeing, and connection with the community. Recipes included cakes, biscuits and bread-based foods (with a healthy twist!). Participants took part in cook-a-long sessions co-hosted by Wiggly and Cheltenham Borough Homes on Facebook live. The sessions, delivered during the day on Fridays, were very popular with local families. Many participants had little experience in the kitchen before starting the course. Since joining the course, 70% of participants believe their cooking/baking skills have improved. Participants said that the sessions brought structure to their day and a sense of belonging.

Of Course We Can

The 'Of Course We Can' programme, managed by Active Impact, provided inclusive, accessible cooking activities for young people with and without a disability during the school holidays.

Get Cooking online - The aim of this 3-day course was to develop sensory skills, practical cooking skills and food knowledge. Participants learnt how to cook from scratch and how to eat a balanced diet. They were opportunities to try new ingredients, meet others with similar interests and form new friendships. Participants between 10-19 years took part, all with a range of additional needs (supervised by their parent/caregiver). All participants showed great enthusiasm and were keen to learn and meet with each other each day. Participants enjoyed making food for their families, and several took part with their siblings. The recipes increased in complexity throughout the week, showing the progression of their skills.

The Wiggly Worm Limited
Report of the Trustees
for the Year Ended 31 October 2021

Grow it, Cook it, Eat it - This 4-day course was to encourage participants to understand where their food comes from. By working together to cook a range of dishes, we emphasised the importance of using local and seasonal foods and aimed to inspire some participants to try growing their own produce. This course was delivered at The Chamwell Centre in Gloucester for participants between 11-16 years, with a range of additional needs. Young people cooked lots of new dishes, and shared lunch with each other each day. They also enjoyed taking home food they had made, and their own potted herbs. Since the course, participants' parents have said they've been cooking more at home!

From Pantry to Plate - As well as basic cooking skills, this 4-day course focused on budgeting, cooking with store cupboard ingredients, and using seasonal produce to make jams, pickles and preserves. The course aimed to offer an opportunity for participants to learn new skills and to meet, and work with, new people. This course was delivered at Pates Grammar School in Cheltenham, for participants with range of additional needs. After the course, participants reported they felt more confident in the kitchen, made new friends, tried new foods, and were inspired to cook more at home.

Fuel Good

This established weight management project, run in partnership with Kingfisher Treasure Seekers, is an alternative programme to Slimming World and aimed at those attending support at The Cavern, in Gloucester, who have physical, sensory, and learning disabilities and/or mental/physical health challenges. This course aimed to improve participants' practical cookery skills and expand their understanding of a healthy diet, portion size, healthy alternatives, sugar/salt content, and the benefits of fruit and veg.

Fuel Good On-line - For the online version of this course, participants attended 12 online group sessions which focused on a different topic each week and included live cooking demonstrations. Participants also attended a 1:1 session each week to set individual weight loss and diet goals. Participants were encouraging of each other and enjoyed swapping recipe ideas and suggesting healthy alternatives.

Family Cooking

In partnerships with Cheltenham Borough Homes the aim of this 6-session course was to increase parents'/caregiver's confidence in cooking tasty and healthy family-friendly meals from scratch. Sessions focused on improving practical hands-on-cooking skills and covered different topics related to cooking meals on a budget, e.g. seasonality, using up leftovers, easy store cupboard recipes, batch cooking and freezing, reducing food waste etc. During each session participants cooked a family-sized meal to take home.

Family Cooking On-line - For the online version of this course, families cooked together online over a Friday lunchtime. Sessions were co-hosted by Wiggly and Cheltenham Borough Homes and streamed on Facebook live. Participants shared ideas, recipes and feedback with each other throughout the course and many cooked with their children, which created a real community feel. Families reported that their cooking skills and confidence in the kitchen had improved since joining the course. Additionally, the course improved their mood, gave structure to their day, increased their sense of wellbeing and belonging. This project was shortlisted as a finalist for No Child Left Behind Awards.

Holiday, Activities and Food Programme

The Wiggly Worm Limited
Report of the Trustees
for the Year Ended 31 October 2021

Easter - This was an enormous project to provide families with access to healthy and delicious ingredients, and the support needed to cook meals from scratch at home during the Easter holidays. Each family received a meal kit containing a complete set of ingredients to enable them to cook 4 different family sized meals. Recipe cards were provided and links to cook-a-long videos. 4,500 Meal kits were assembled at Cheltenham Racecourse and, working in close partnership with Creed Foodservice, were delivered to over 25 community hubs across the county. Over 100 volunteers gave 500 hours of their time to help with the project, creating a massive sense of goodwill and community spirit. The Wiggly Worm were able to reach a huge part of the community, with thousands of families sharing in Wiggly's food, recipes and fun educational support.

Summer - In partnership with Cheltenham Borough Council, Move More, and Cheltenham Borough Homes this project provided a food-related activity and a hot, nutritious meal for children attending a Holiday Activity Club during the summer holidays. All the children were engaged in practical activities, discussed healthy eating, and shared a hot lunch. Each child was given a resource to take home including top tips on how to cook low cost meals from scratch. This project was shortlisted as a finalist for the No Child Left Behind Awards.

Bake-a-long

These one-off online bake-a-long sessions, in partnership with Whizz Kidz, aimed to provide fun, educational activities and offer a space for young people to connect with each other and build friendships. Participants baked delicious Easter themed treats (with a healthy twist!) from their homes, with parent/caregiver support. Attendance of both the sessions was high, having between 25-45 participants. All participants were young wheelchair users, between the ages of 12 and 20 years. Participants took part from Cheltenham, Cornwall, Scotland, Wales and more!

Grow, Cook, and Learn

Whole-school Healthy Eating Days were arranged in partnership with Move More, where children are provided with opportunities to engage in practical food activities and learn about healthy eating, focussing on what makes a healthy lunchbox. Each child had hands-on experience preparing a simple meal, playing sensory games with potential new foods, and having age-appropriate discussions about nutrition. Older year groups had opportunities to learn knife skills and preparing ingredients. Healthy Eating Days helped to build children's understanding of healthy eating, offered opportunities to try new foods and contributed to the schools understanding of the importance of healthy food to support learning.

Holiday Hot Meals

The aim of this project was to provide a hot nutritious and delicious lunch to young people attending activity sessions with Gloucestershire Youth Support Team (YST), as well as providing additional meals to be delivered to local families in the community. Recipes were low-cost and used minimal equipment. Families also received a recipe card so they could try making the recipe at home. Wiggly lovingly prepared and cooked these meals at the Community Kitchen during the Christmas, summer and half-term holidays, with large teams of volunteers helping to cook, package and deliver the meals. Those volunteers also included young people from YST, offering valuable experience for independence and employment skills.

Christmas Meals

Wiggly partnered with Cheltenham Borough Homes (CBH) to prepared and cook hot and nutritious meals that were delivered to elderly residents living in CBH's sheltered accommodation, accompanied by a dessert and a cracker and Christmas card. Hot lunches were also provided for young care leavers over the Christmas period. Some were 'sharing meals,' so small groups could share a meal together.

The Wiggly Worm Limited
Report of the Trustees
for the Year Ended 31 October 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Wiggly Worm Limited is a private registered charitable company limited by guarantee, with no share capital governed by its Memorandum and Articles of association. Each member undertakes to pay an amount not exceeding £10.00 towards liabilities in the event of the charity being dissolved.

Governance

The company is managed by the directors who are trustees of the charity.

Management

The day-to-day management of the company is carried out by the Managing Director, who reports to the directors. The company has policies and procedures covering equality, training, health and safety, child protection, safeguarding and other issues.

Risk management

The directors 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 company's policies and procedures include risk assessments.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

06239250 (England and Wales)

Registered Charity number

1124647

Registered office

52 Westgate Street
Gloucester
Gloucestershire
GL1 2NF

Trustees

R G Moinet Trustee (resigned 21.7.21)
Ms J Scott Trustee (resigned 31.3.21)
Mrs G Mark Trustee (resigned 2.2.22)
Ms H Andrews Chair
Mrs M J Steele Trustee
Ms K J Coates Treasurer (resigned 30.3.21)
A J Capon Hr Director (appointed 31.3.21)
N J Howells (appointed 2.2.22)
H G Mence (appointed 2.2.22)

The Wiggly Worm Limited

**Report of the Trustees
for the Year Ended 31 October 2021**

REFERENCE AND ADMINISTRATIVE DETAILS

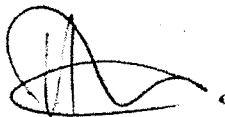
Independent Examiner

GCSD Accountants Limited
701 Stonehouse Park
Sperry Way
Stonehouse
Gloucestershire
GL10 3UT

Bankers

Lloyds Bank
Rowcroft
Stroud
Gloucestershire
GL5 3AZ

Approved by order of the board of trustees on 29 July 2022 and signed on its behalf by:



Ms H Andrews - Trustee

**Independent Examiner's Report to the Trustees of
The Wiggly Worm Limited**

Independent examiner's report to the trustees of The Wiggly Worm Limited ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 October 2021.

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

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.



Julian Owens
Institute of Chartered Accountants of England and Wales
GCSD Accountants Limited

29 July 2022

The Wiggly Worm Limited

Statement of Financial Activities
for the Year Ended 31 October 2021

		Unrestricted fund £	Restricted fund £	2021 Total funds £	2020 Total funds £
	Notes				
INCOME AND ENDOWMENTS FROM					
Donations and legacies		16,955	637	17,592	16,370
Charitable activities					
HMRC JRS Grant		1,715	-	1,715	562
Other trading activities	2	-	109,716	109,716	21,874
Investment income	3	1,104	-	1,104	(151)
Total		<u>19,774</u>	<u>110,353</u>	<u>130,127</u>	<u>38,655</u>
EXPENDITURE ON					
Raising funds		194	116,462	116,656	10,647
Other		<u>15,381</u>	<u>83,153</u>	<u>98,534</u>	<u>82,446</u>
Total		<u>15,575</u>	<u>199,615</u>	<u>215,190</u>	<u>93,093</u>
NET INCOME/(EXPENDITURE)		<u>4,199</u>	<u>(89,262)</u>	<u>(85,063)</u>	<u>(54,438)</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		45,321	254,932	300,253	354,691
TOTAL FUNDS CARRIED FORWARD		<u><u>49,520</u></u>	<u><u>165,670</u></u>	<u><u>215,190</u></u>	<u><u>300,253</u></u>

The notes form part of these financial statements

The Wiggly Worm Limited

**Balance Sheet
31 October 2021**

	Notes	Unrestricted fund £	Restricted fund £	2021 Total funds £	2020 Total funds £
FIXED ASSETS					
Tangible assets	7	905	-	905	693
CURRENT ASSETS					
Debtors	8	310	-	310	1,914
Cash at bank		57,969	165,670	223,639	321,154
		<u>58,279</u>	<u>165,670</u>	<u>223,949</u>	<u>323,068</u>
CREDITORS					
Amounts falling due within one year	9	(9,664)	-	(9,664)	(23,508)
NET CURRENT ASSETS		<u>48,615</u>	<u>165,670</u>	<u>214,285</u>	<u>299,560</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>49,520</u>	<u>165,670</u>	<u>215,190</u>	<u>300,253</u>
NET ASSETS		<u>49,520</u>	<u>165,670</u>	<u>215,190</u>	<u>300,253</u>
FUNDS	10				
Unrestricted funds				49,520	45,321
Restricted funds				165,670	254,932
TOTAL FUNDS				<u>215,190</u>	<u>300,253</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 October 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 October 2021 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.

The notes form part of these financial statements

The Wiggly Worm Limited

Balance Sheet - continued
31 October 2021

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 29 July 2022 and were signed on its behalf by:

A handwritten signature in black ink, consisting of a series of loops and a long horizontal stroke at the end.

H Andrews - Trustee

The notes form part of these financial statements

The Wiggly Worm Limited

Notes to the Financial Statements for the Year Ended 31 October 2021

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.

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

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

Taxation

The charity 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 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.

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.

The Wiggly Worm Limited

**Notes to the Financial Statements - continued
for the Year Ended 31 October 2021**

2. OTHER TRADING ACTIVITIES

	2021	2020
	£	£
Food education projects	109,716	21,874

3. INVESTMENT INCOME

	2021	2020
	£	£
Deposit account interest	1,104	(151)

4. NET INCOME/(EXPENDITURE)

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

	2021	2020
	£	£
Depreciation - owned assets	367	373

5. TRUSTEES' REMUNERATION AND BENEFITS

Trustees' expenses

Miranda Steel was paid £200 for working from home expenses incurred.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	16,370	-	16,370
Charitable activities			
HMRC JRS Grant	562	-	562
Other trading activities	-	21,874	21,874
Investment income	(151)	-	(151)
Total	16,781	21,874	38,655
EXPENDITURE ON			
Raising funds	761	9,886	10,647
Other	48,075	34,371	82,446

The Wiggly Worm Limited

Notes to the Financial Statements - continued
for the Year Ended 31 October 2021

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted fund £	Total funds £
Total	48,836	44,257	93,093
NET INCOME/(EXPENDITURE)	(32,055)	(22,383)	(54,438)
RECONCILIATION OF FUNDS			
Total funds brought forward	77,376	277,315	354,691
TOTAL FUNDS CARRIED FORWARD	45,321	254,932	300,253

7. TANGIBLE FIXED ASSETS

	Plant and equipment £	Computer equipment £	Totals £
COST			
At 1 November 2020	5,735	3,156	8,891
Additions	-	579	579
At 31 October 2021	5,735	3,735	9,470
DEPRECIATION			
At 1 November 2020	5,046	3,152	8,198
Charge for year	172	195	367
At 31 October 2021	5,218	3,347	8,565
NET BOOK VALUE			
At 31 October 2021	517	388	905
At 31 October 2020	689	4	693

The Wiggly Worm Limited

Notes to the Financial Statements - continued
for the Year Ended 31 October 2021

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Trade debtors	-	1,635
Prepayments and accrued income	310	279
	<u>310</u>	<u>1,914</u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Trade creditors	1,375	499
Social security and other taxes	1,145	737
Other creditors	454	122
Deferred income	4,890	20,350
Accrued expenses	1,800	1,800
	<u>9,664</u>	<u>23,508</u>

10. MOVEMENT IN FUNDS

	At 1.11.20 £	Net movement in funds £	At 31.10.21 £
Unrestricted funds			
General fund	45,321	4,199	49,520
Restricted funds			
Restricted funds	254,932	(89,262)	165,670
TOTAL FUNDS	<u>300,253</u>	<u>(85,063)</u>	<u>215,190</u>

The Wiggly Worm Limited

Notes to the Financial Statements - continued
for the Year Ended 31 October 2021

10. 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	19,774	(15,575)	4,199
Restricted funds			
Restricted funds	110,353	(199,615)	(89,262)
TOTAL FUNDS	<u>130,127</u>	<u>(215,190)</u>	<u>(85,063)</u>

Comparatives for movement in funds

	At 1.11.19 £	Net movement in funds £	At 31.10.20 £
Unrestricted funds			
General fund	77,376	(32,055)	45,321
Restricted funds			
Restricted funds	277,315	(22,383)	254,932
TOTAL FUNDS	<u>354,691</u>	<u>(54,438)</u>	<u>300,253</u>

The Wiggly Worm Limited

Notes to the Financial Statements - continued
for the Year Ended 31 October 2021

10. 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	16,781	(48,836)	(32,055)
Restricted funds			
Restricted funds	21,874	(44,257)	(22,383)
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>38,655</u>	<u>(93,093)</u>	<u>(54,438)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.11.19 £	Net movement in funds £	At 31.10.21 £
Unrestricted funds			
General fund	77,376	(27,856)	49,520
Restricted funds			
Restricted funds	277,315	(111,645)	165,670
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>354,691</u>	<u>(139,501)</u>	<u>215,190</u>

The Wiggly Worm Limited

Notes to the Financial Statements - continued
for the Year Ended 31 October 2021

10. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	36,555	(64,411)	(27,856)
Restricted funds			
Restricted funds	132,227	(243,872)	(111,645)
TOTAL FUNDS	<u>168,782</u>	<u>(308,283)</u>	<u>(139,501)</u>

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 October 2021.

12. RESTRICTED FUNDS

Food education project income is restricted to specific projects which promote the objectives and aims of the company. Once a project is completed any remaining funds are transferred from restricted funds to the unrestricted funds as agreed by the donor.

The Wiggly Worm Limited
Detailed Statement of Financial Activities
for the Year Ended 31 October 2021

	2021 £	2020 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	17,592	3,870
Grants	-	12,500
	<u>17,592</u>	<u>16,370</u>
Other trading activities		
Food education projects	109,716	21,874
Investment income		
Deposit account interest	1,104	(151)
Charitable activities		
Grants	<u>1,715</u>	<u>562</u>
Total incoming resources	130,127	38,655
EXPENDITURE		
Other trading activities		
Food purchases	115,083	8,828
Licensing	194	412
Equipment	<u>1,379</u>	<u>1,407</u>
	116,656	10,647
Support costs		
Management		
Wages	83,153	64,738
Social security	399	278
Pensions	1,545	578
Rent, rates and water	1,724	2,559
Insurance	1,478	1,366
Light and heat	-	833
Telephone	546	760
Carried forward	88,845	71,112

This page does not form part of the statutory financial statements

The Wiggly Worm Limited

**Detailed Statement of Financial Activities
for the Year Ended 31 October 2021**

	2021	2020
	£	£
Management		
Brought forward	88,845	71,112
Postage and stationery	509	1,566
Advertising	-	174
Sundries	1,568	1,490
Motor expenses	1,841	2,181
Plant and equipment	172	230
Computer equipment	195	143
	<u>93,130</u>	<u>76,896</u>
Finance		
Bank charges	89	85
Information technology		
Computer costs	1,636	1,327
Governance costs		
Accountancy	<u>3,679</u>	<u>4,138</u>
Total resources expended	<u>215,190</u>	<u>93,093</u>
Net expenditure	<u><u>(85,063)</u></u>	<u><u>(54,438)</u></u>

This page does not form part of the statutory financial statements

THE WIGGLY WORM LIMITED

England & Wales - Charity number 1124647

Accounts

REGISTERED COMPANY NUMBER: 06239250 (England and Wales)
REGISTERED CHARITY NUMBER: 1124647

Report of the Trustees and
Financial Statements
for the Year Ended 31 October 2020
for
The Wiggly Worm Limited

GCSD Accountants Limited
Chartered Accountants
701 Stonehouse Park
Sperry Way
Stonehouse
Gloucestershire
GL10 3UT

The Wiggly Worm Limited

**Contents of the Financial Statements
for the Year Ended 31 October 2020**

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Balance Sheet	8 to 9
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Detailed Statement of Financial Activities	17 to 18

The Wiggly Worm Limited
Report of the Trustees
for the Year Ended 31 October 2020

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 31 October 2020. 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 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives of the company are to advance the education of the public in the subject of cooking and food skills to promote awareness and education into sound nutrition and in doing so, promoting public health.

Activities

- The provision of learning opportunities and training, with the emphasis on the acquisition of practical skills.
- The general promotion of the knowledge of sound nutrition and culinary skills in the community.
- Fundraising and publicity to support the above activities.

The Wiggly Worm Limited

Report of the Trustees for the Year Ended 31 October 2020

ACHIEVEMENT AND PERFORMANCE

The past 12 months started well for Wiggly with newly created projects being developed and starting to be delivered alongside our flagship projects. Sadly, the Covid-19 pandemic hit the UK just as our calendar of delivery was filling up.

The immediate effect of the restrictions imposed had a dramatic effect on Wiggly. All delivery ceased, staff were furloughed, or working from home to attend to back office duties, the kitchen was cold.

However, we quickly realised the virus and its impact on working was not going to go away any time soon, and we learned to do things differently. Wiggly launched on-line cooking programmes. We quickly learned how to make cook-along videos and upload them to the internet. We adapted to working from home in isolation, and re-connected with our partners through virtual meetings.

Yes, it has been a struggle and there have been numerous knock-on effects that have impacted on operational, financial, and governance activities. It has been stressful to suddenly and swiftly need to 'up-our-game' with computers and technology. It has been demanding for the Wiggly Team to feel cohesive, and to learn new processes with limited support. It has been difficult to do all these things without face-to-face contact with our participants, and we missed them badly.

Nevertheless, new ways of working offer new ways of thinking, and the Covid-19 pandemic super-boosted out creative ideas for new projects with greater reach. As Wiggly began to adjust, we realised we needed to support this national crisis in whatever way we could. We linked with partners and refocused our core work, to meet new needs and develop new projects.

Cook and Eat - November 2019 - March 2020

This was a Lottery funded cooking group workshop, to strengthen participants' confidence in the kitchen, but also to provide a socialising opportunity to build relationships and help alleviate social isolation. It was a 2 hour course which ran twice a week from the Kingfisher Treasure Seekers community kitchen in Gloucester.

An average of 11 participants joined the workshops over the two sessions per week. As different participants engaged from week to week, there were around 16 people involved in the course overall.

Fuel Thursday - Nov 2019 - March 2020

A Lottery funded project in partnership with the Youth Service Team and Cheltenham Trust. This project was in conjunction with an after school social club, run from Whaddon Youth Centre. The Wiggly provided an opportunity for participants to come into the kitchen and help prepare a hot and healthy meal for all children and young people attending the club. Each session offered a place for 5-6 participants in the kitchen / 35-40 meals prepared.

Fuel Tuesday - Nov 2019 - March 2020

In collaboration with Cheltenham Borough Homes with The Conservation Volunteers, Local People Programme. This project was in conjunction with an after school social club, run from the Oasis Centre in Hester's Way. The Wiggly Worm provided an opportunity for participants to come into the kitchen and help prepare a hot and healthy meal for all children and young people attending the club. There were 1-2 participants in the kitchen / 15-20 meals prepared.

Kitchen Challenge January - February 2020

The Wiggly Worm Limited

Report of the Trustees for the Year Ended 31 October 2020

Funded by the Learning Disabilities Development Board, this was a six week course aimed at participants with learning or physical difficulties, to help improve their cooking skills, develop their social and teamwork ability and also promote independence. This course was run twice a week, once from Staple Hill and again from Thornbury, aimed at 8 participants from the South Gloucestershire region.

Fuel Good - January - March 2020

Funded by the Glos Clinical Commissioning Group, this was a 12-week weight management programme, aimed at people who want to lose weight and lead a healthier lifestyle, but may struggle with traditional diet programmes. Up to 5 participants would attend a 2 hour session per week, with sessions being a mixture of educational discussions and hands on cooking.

Cook and Chat - 25th Feb - 17th March 2020

This was a six week course funded through the local Thriving Communities Grant, aimed at people who have some form of learning disability / mental health challenge. The aim of the course was to give participants basic cooking skills and to educate them about having a healthy diet and promoting independence in the kitchen. Each session was 2 hours long, with 2 separate sessions running per week, one on Tuesdays and the other on Thursdays, both from the Kingfisher Treasure Seekers community kitchen for up to 4 participants.

Family Cooking - March 2020

Gardners Lane and Oakwood Federation commissioned this 6-week course, comprising weekly (two-hour sessions) for groups of 10 people, including practical hands-on-cooking (prep and clean down), with informal, structured discussion about basic nutrition and balanced diet concepts based on the Eatwell Guide; and cooking on a budget. Unfortunately, only one session was carried out due to the outbreak of the COVID-19 pandemic.

Stay at Home Food - April - May 2020

In response to the COVID-19 pandemic and in collaboration with The Long Table, Wiggly teamed with The Long Table to create 5600 frozen healthy ready meals to be delivered to homeless people, NHS staff and people in food poverty.

School Transition Lunches - August 2020

As most schools were closed during the period when Year 6 pupils would have transition days to their chosen secondary schools, Early Help organised transition days over the summer. In collaboration with Early Help, funded through Gloucestershire County Council, Wiggly was tasked with providing a healthy lunch for the children attending these days. This was produced in the Gloucester kitchen and delivered to the sites. 216 meals were produced for x4 sites.

Stay at Home Food - August - September 2020

Working with the Feed Cheltenham initiative and Cheltenham Borough Council, Wiggly produced healthy frozen meals for families struggling with food poverty over the school summer holidays. These were delivered out via food banks and community centres to identified families. 720 meals were produced.

Of Course We Can - February 2020, August 2020 and October 2020

The Wiggly Worm Limited

Report of the Trustees for the Year Ended 31 October 2020

In collaboration with Active Impact, funded through Gloucestershire County Council, this was a four session project, aimed at both young people with or without learning and physical disabilities. The aim of the project was to provide a fun hands on cooking session, that also helped build relationships between participants and promote inclusively. The February course was run face to face from the National Star centre with 5 participants. The August and October courses were both run online, due to the lockdown and social distancing restrictions, with 10 participants.

Holiday Hunger - October 2020

As the usual holiday clubs were cancelled due to social distancing restrictions, Wiggly instead made 60 hot meals each day of the half-term, that were delivered to identified families within the Whaddon area, to help tackle food poverty over the school holiday. In collaboration with the Youth Support Team, funded through the Shaw Trust, Wiggly created 300 meals.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Wiggly Worm Limited is a private registered charitable company limited by guarantee, with no share capital governed by its Memorandum and Articles of association. Each member undertakes to pay an amount not exceeding £10.00 towards liabilities in the event of the charity being dissolved.

Governance

The company is managed by the directors who are trustees of the charity.

Management

The day-to-day management of the company is carried out by the Managing Director, who reports to the directors. The company has policies and procedures covering equality, training, health and safety, child protection, safeguarding and other issues.

Risk management

The directors 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 company's policies and procedures include risk assessments.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

06239250 (England and Wales)

Registered Charity number

1124647

Registered office

Office 5
Springbank Community Resource Centre
Springbank Way
Cheltenham
Gloucestershire
GL51 0LG

The Wiggly Worm Limited

**Report of the Trustees
for the Year Ended 31 October 2020**

Trustees

R G Moinet Trustee
Ms J Scott Trustee (resigned 31.3.21)
Mrs G Mark Trustee
Ms H Andrews Chair
Mrs M J Steele Trustee
Ms K J Coates Treasurer (resigned 30.3.21)
A J Capon (appointed 31.3.21)

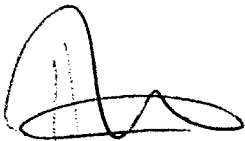
Independent Examiner

GCSO Accountants Limited
Chartered Accountants
701 Stonehouse Park
Sperry Way
Stonehouse
Gloucestershire
GL10 3UT

Bankers

Lloyds Bank
Rowcroft
Stroud
Gloucestershire
GL5 3AZ

Approved by order of the board of trustees on 24/07/2021 and signed on its behalf by:



.....
Ms H Andrews - Trustee

**Independent Examiner's Report to the Trustees of
The Wiggly Worm Limited**

Independent examiner's report to the trustees of The Wiggly Worm Limited ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 October 2020.

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

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.



Julian Owens
Institute of Chartered Accountants of England and Wales
GCSD Accountants Limited
Chartered Accountants

Date: 27/7/2021

The Wiggly Worm Limited

**Statement of Financial Activities
for the Year Ended 31 October 2020**

	Notes	Unrestricted fund £	Restricted fund £	2020 Total funds £	2019 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		16,370	-	16,370	285,477
Charitable activities					
HMRC JRS Grant		562	-	562	-
Other trading activities	2	-	21,874	21,874	68,954
Investment income	3	(151)	-	(151)	1,235
Total		16,781	21,874	38,655	355,666
EXPENDITURE ON					
Raising funds		761	9,886	10,647	6,407
Other		48,075	34,371	82,446	73,153
Total		48,836	44,257	93,093	79,560
NET INCOME/(EXPENDITURE)		(32,055)	(22,383)	(54,438)	276,106
RECONCILIATION OF FUNDS					
Total funds brought forward		77,376	277,315	354,691	78,585
TOTAL FUNDS CARRIED FORWARD		45,321	254,932	300,253	354,691

The notes form part of these financial statements

The Wiggly Worm Limited

**Balance Sheet
31 October 2020**

	Notes	Unrestricted fund £	Restricted fund £	2020 Total funds £	2019 Total funds £
FIXED ASSETS					
Tangible assets	7	693	-	693	1,066
CURRENT ASSETS					
Debtors	8	1,914	-	1,914	4,143
Cash at bank		45,872	275,282	321,154	354,901
		<u>47,786</u>	<u>275,282</u>	<u>323,068</u>	<u>359,044</u>
CREDITORS					
Amounts falling due within one year	9	(3,158)	(20,350)	(23,508)	(5,419)
NET CURRENT ASSETS		<u>44,628</u>	<u>254,932</u>	<u>299,560</u>	<u>353,625</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>45,321</u>	<u>254,932</u>	<u>300,253</u>	<u>354,691</u>
NET ASSETS		<u>45,321</u>	<u>254,932</u>	<u>300,253</u>	<u>354,691</u>
FUNDS	10				
Unrestricted funds				45,321	77,376
Restricted funds				254,932	277,315
TOTAL FUNDS				<u>300,253</u>	<u>354,691</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 October 2020.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 October 2020 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.

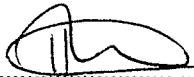
The notes form part of these financial statements

The Wiggly Worm Limited

Balance Sheet - continued
31 October 2020

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 24/07/2021 and were signed on its behalf by:



H Andrews - Trustee

The notes form part of these financial statements

The Wiggly Worm Limited

Notes to the Financial Statements for the Year Ended 31 October 2020

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.

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

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

Taxation

The charity 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 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.

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.

The Wiggly Worm Limited

Notes to the Financial Statements - continued
for the Year Ended 31 October 2020

2. OTHER TRADING ACTIVITIES

	2020	2019
	£	£
Food education projects	21,874	68,954

3. INVESTMENT INCOME

	2020	2019
	£	£
Deposit account interest	(151)	1,235

4. NET INCOME/(EXPENDITURE)

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

	2020	2019
	£	£
Depreciation - owned assets	373	656
Deficit on disposal of fixed assets	-	4,342

5. TRUSTEES' REMUNERATION AND BENEFITS

During the year J Scott was paid £28770 in fees for work done.

Trustees' expenses

J Scott was paid £1,083 for expenses incurred.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	24,577	260,900	285,477
Other trading activities	16,838	52,116	68,954
Investment income	1,235	-	1,235
Total	42,650	313,016	355,666
EXPENDITURE ON			
Raising funds	1,067	5,340	6,407
Other	18,792	54,361	73,153

The Wiggly Worm Limited

Notes to the Financial Statements - continued
for the Year Ended 31 October 2020

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted fund £	Total funds £
Total	19,859	59,701	79,560
NET INCOME	22,791	253,315	276,106
RECONCILIATION OF FUNDS			
Total funds brought forward	54,585	24,000	78,585
TOTAL FUNDS CARRIED FORWARD	77,376	277,315	354,691

7. TANGIBLE FIXED ASSETS

	Plant and equipment £	Computer equipment £	Totals £
COST			
At 1 November 2019 and 31 October 2020	5,735	3,156	8,891
DEPRECIATION			
At 1 November 2019	4,816	3,009	7,825
Charge for year	230	143	373
At 31 October 2020	5,046	3,152	8,198
NET BOOK VALUE			
At 31 October 2020	689	4	693
At 31 October 2019	919	147	1,066

The Wiggly Worm Limited

Notes to the Financial Statements - continued
for the Year Ended 31 October 2020

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020	2019
	£	£
Trade debtors	1,635	3,096
Prepayments and accrued income	279	1,047
	<u>1,914</u>	<u>4,143</u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020	2019
	£	£
Trade creditors	499	931
Social security and other taxes	737	639
Other creditors	122	2,049
Deferred income	20,350	-
Accrued expenses	1,800	1,800
	<u>23,508</u>	<u>5,419</u>

10. MOVEMENT IN FUNDS

	At 1.11.19 £	Net movement in funds £	At 31.10.20 £
Unrestricted funds			
General fund	77,376	(32,055)	45,321
Restricted funds			
Restricted funds	277,315	(22,383)	254,932
TOTAL FUNDS	<u>354,691</u>	<u>(54,438)</u>	<u>300,253</u>

The Wiggly Worm Limited

Notes to the Financial Statements - continued
for the Year Ended 31 October 2020

10. 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	16,781	(48,836)	(32,055)
Restricted funds			
Restricted funds	21,874	(44,257)	(22,383)
TOTAL FUNDS	<u>38,655</u>	<u>(93,093)</u>	<u>(54,438)</u>

Comparatives for movement in funds

	At 1.11.18 £	Net movement in funds £	At 31.10.19 £
Unrestricted funds			
General fund	54,585	22,791	77,376
Restricted funds			
Restricted funds	24,000	253,315	277,315
TOTAL FUNDS	<u>78,585</u>	<u>276,106</u>	<u>354,691</u>

The Wiggly Worm Limited

Notes to the Financial Statements - continued
for the Year Ended 31 October 2020

10. 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	42,650	(19,859)	22,791
Restricted funds			
Restricted funds	313,016	(59,701)	253,315
TOTAL FUNDS	<u>355,666</u>	<u>(79,560)</u>	<u>276,106</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.11.18 £	Net movement in funds £	At 31.10.20 £
Unrestricted funds			
General fund	54,585	(9,264)	45,321
Restricted funds			
Restricted funds	24,000	230,932	254,932
TOTAL FUNDS	<u>78,585</u>	<u>221,668</u>	<u>300,253</u>

The Wiggly Worm Limited

**Notes to the Financial Statements - continued
for the Year Ended 31 October 2020**

10. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	59,431	(68,695)	(9,264)
Restricted funds			
Restricted funds	334,890	(103,958)	230,932
TOTAL FUNDS	<u>394,321</u>	<u>(172,653)</u>	<u>221,668</u>

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 October 2020.

12. RESTRICTED FUNDS

Food education project income is restricted to specific projects which promote the objectives and aims of the company. Once a project is completed any remaining funds are transferred from restricted funds to the unrestricted funds as agreed by the donor.

The Wiggly Worm Limited
Detailed Statement of Financial Activities
for the Year Ended 31 October 2020

	2020 £	2019 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	3,870	268,577
Grants	12,500	16,900
	<u>16,370</u>	<u>285,477</u>
Other trading activities		
Food education projects	21,874	68,954
Investment income		
Deposit account interest	(151)	1,235
Charitable activities		
Grants	562	-
	<u>38,655</u>	<u>355,666</u>
Total incoming resources		
	38,655	355,666
EXPENDITURE		
Other trading activities		
Food purchases	8,828	5,338
Licensing	412	745
Equipment	1,407	324
	<u>10,647</u>	<u>6,407</u>
Support costs		
Management		
Wages	64,738	55,251
Social security	278	680
Pensions	578	781
Rent, rates and water	2,559	3,724
Insurance	1,366	1,380
Light and heat	833	1,364
Telephone	760	659
Carried forward	71,112	63,839

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The Wiggly Worm Limited

**Detailed Statement of Financial Activities
for the Year Ended 31 October 2020**

	2020 £	2019 £
Management		
Brought forward	71,112	63,839
Postage and stationery	1,566	461
Advertising	174	5
Sundries	1,490	(410)
Motor expenses	2,181	1,450
Plant and equipment	230	306
Computer equipment	143	351
Loss on sale of tangible fixed assets	-	4,342
	<u>76,896</u>	<u>70,344</u>
Finance		
Bank charges	85	94
Information technology		
Computer costs	1,327	1,062
Governance costs		
Accountancy	<u>4,138</u>	<u>1,653</u>
Total resources expended	<u>93,093</u>	<u>79,560</u>
Net (expenditure)/income	<u>(54,438)</u>	<u>276,106</u>

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