

**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**

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for the Year Ended 31 October 2021**

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

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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**

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## **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.

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

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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**

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**for the Year Ended 31 October 2021**

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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**

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**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**

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**REFERENCE AND ADMINISTRATIVE DETAILS**

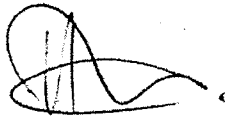
**Independent Examiner**

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:

A handwritten signature in black ink, appearing to be 'H Andrews', with a large loop at the end.

Ms H Andrews - Trustee



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

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**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				
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		16,955	637	17,592	16,370
<b>Charitable activities</b>					
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)
<b>Total</b>		<u>19,774</u>	<u>110,353</u>	<u>130,127</u>	<u>38,655</u>
<b>EXPENDITURE ON</b>					
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>
<b>Total</b>		<u>15,575</u>	<u>199,615</u>	<u>215,190</u>	<u>93,093</u>
<b>NET INCOME/(EXPENDITURE)</b>		<u>4,199</u>	<u>(89,262)</u>	<u>(85,063)</u>	<u>(54,438)</u>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		45,321	254,932	300,253	354,691
<b>TOTAL FUNDS CARRIED FORWARD</b>		<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 £
<b>FIXED ASSETS</b>					
Tangible assets	7	905	-	905	693
<b>CURRENT ASSETS</b>					
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>
<b>CREDITORS</b>					
Amounts falling due within one year	9	(9,664)	-	(9,664)	(23,508)
<b>NET CURRENT ASSETS</b>		<u>48,615</u>	<u>165,670</u>	<u>214,285</u>	<u>299,560</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>49,520</u>	<u>165,670</u>	<u>215,190</u>	<u>300,253</u>
<b>NET ASSETS</b>		<u>49,520</u>	<u>165,670</u>	<u>215,190</u>	<u>300,253</u>
<b>FUNDS</b>	10				
Unrestricted funds				49,520	45,321
Restricted funds				165,670	254,932
<b>TOTAL FUNDS</b>				<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**

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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**

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#### **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 £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	16,370	-	16,370
<b>Charitable activities</b>			
HMRC JRS Grant	562	-	562
Other trading activities	-	21,874	21,874
Investment income	(151)	-	(151)
<b>Total</b>	16,781	21,874	38,655
<b>EXPENDITURE ON</b>			
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 £
<b>Total</b>	48,836	44,257	93,093
<b>NET INCOME/(EXPENDITURE)</b>	(32,055)	(22,383)	(54,438)
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	77,376	277,315	354,691
<b>TOTAL FUNDS CARRIED FORWARD</b>	45,321	254,932	300,253

7. TANGIBLE FIXED ASSETS

	Plant and equipment £	Computer equipment £	Totals £
<b>COST</b>			
At 1 November 2020	5,735	3,156	8,891
Additions	-	579	579
At 31 October 2021	5,735	3,735	9,470
<b>DEPRECIATION</b>			
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
<b>NET BOOK VALUE</b>			
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 £
<b>Unrestricted funds</b>			
General fund	45,321	4,199	49,520
<b>Restricted funds</b>			
Restricted funds	254,932	(89,262)	165,670
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	19,774	(15,575)	4,199
<b>Restricted funds</b>			
Restricted funds	110,353	(199,615)	(89,262)
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	77,376	(32,055)	45,321
<b>Restricted funds</b>			
Restricted funds	277,315	(22,383)	254,932
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	16,781	(48,836)	(32,055)
<b>Restricted funds</b>			
Restricted funds	21,874	(44,257)	(22,383)
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	77,376	(27,856)	49,520
<b>Restricted funds</b>			
Restricted funds	277,315	(111,645)	165,670
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<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

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**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 £
<b>Unrestricted funds</b>			
General fund	36,555	(64,411)	(27,856)
<b>Restricted funds</b>			
Restricted funds	132,227	(243,872)	(111,645)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<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 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	17,592	3,870
Grants	-	12,500
	<u>17,592</u>	<u>16,370</u>
<b>Other trading activities</b>		
Food education projects	109,716	21,874
<b>Investment income</b>		
Deposit account interest	1,104	(151)
<b>Charitable activities</b>		
Grants	1,715	562
	<u>130,127</u>	<u>38,655</u>
<b>Total incoming resources</b>		
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Food purchases	115,083	8,828
Licensing	194	412
Equipment	1,379	1,407
	<u>116,656</u>	<u>10,647</u>
<b>Support costs</b>		
<b>Management</b>		
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 £
<b>Management</b>		
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>
<b>Finance</b>		
Bank charges	89	85
<b>Information technology</b>		
Computer costs	1,636	1,327
<b>Governance costs</b>		
Accountancy	<u>3,679</u>	<u>4,138</u>
Total resources expended	<u>215,190</u>	<u>93,093</u>
<b>Net expenditure</b>	<u>(85,063)</u>	<u>(54,438)</u>

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