

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

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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 blue 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	<u>73</u>	<u>386</u>	<u>459</u>
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